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chemists

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31 DEC 1971

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CHEMIST & DRUGGIST

113th year of publication Vol. 197 No. 4790

The newsweekly for pharmacy

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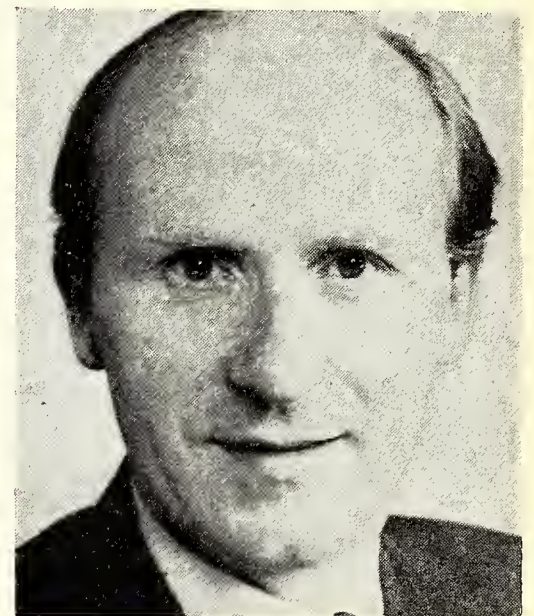
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Contents ©

Member Audit Bureau
of Circulations**A Benn Group Journal**

The decision of Mr Anthony Barber, Chancellor of the Exchequer, to delay the announcement of VAT details is the subject of growing criticism (see pp 4 and 12)

VAT schedule comes under fire again

Unless the Government brings forward the publication of its draft Bill on value added tax from the coming Finance Bill or delays the actual introduction of the tax, there could be serious difficulties in the training of staff and computer programming.

That assertion is contained in the Budget submission to the Chancellor of the Exchequer made by the London Chamber of Commerce this week.

In making the submission, the Chamber has added its voice to those of other representative bodies—including the National Pharmaceutical Union—that have given warning of severe difficulties to come if the present timetable for VAT introduction is not extended.

It was originally anticipated that a draft VAT Bill would be published at the end of November 1971, but the Chancellor has since stated that no such Bill will appear until the Finance Bill in March or April this year.

Registration of traders for VAT purposes is due to begin in October, and the Government's intention, as declared in the Green Paper published last spring, is that the tax will be introduced by April 1973.

(See: "VAT: nightmare on a chemist's shelves?", page 12.)

Small company regulations

The changes in close companies legislation, announced by the Government following publication of the Bolton report on small firms, will come into effect on February 7.

Under the new Companies (Accounts) Regulations 1971, a company whose turnover for the period to which the accounts relate does not exceed £250,000 will not be required to state it. The present limit is £50,000.

In addition, if the aggregate of directors' emoluments shown in the accounts does not exceed £15,000, particulars of the emoluments of individual directors need not be shown. The present limit is £7,500.

The changes only apply to a company which is neither a holding company nor a subsidiary.

Prescription revenue 'about £20m'

Revenue from prescription charges during 1971 is expected to total "about £20m in England", according to Mr Michael Alison, Under Secretary of State, Health and Social Security, in reply to a Commons question shortly before the Christmas recess.

Mr N. Tebbit asked the Secretary of State for Social Services how many people hold season tickets for prescription charges; to what extent the number has changed since June 1970; and if he will arrange for further publicity to be given to this scheme?

Sir Keith Joseph, Secretary of State, replied: "I am glad to announce that, following increased publicity, about 170,000 people in Great Britain now hold season tickets—an increase of about 100,000 since June 1970. I am anxious to make this method of limiting the personal cost of prescriptions familiar to all, so I propose to arrange for a further national advertising campaign early in the New Year."

Fined £15 for selling lozenges

Fines totalling £15, with £15 costs, were imposed on John Harley Ltd, at Marylebone court after pleading guilty to two summonses brought by the Pharmaceutical Society.

It was alleged that the company sold, at its shop in Queensway, Paddington, through their servant, Benylets' lozenges and that the sale was not supervised by a registered pharmacist.

Mr P. Howe, for the Pharmaceutical Society, told the court that when an inspector visited the shop, he asked for various items, including the lozenges, which were readily



Mrs Catherine Lawlor, of Bray, Co Wicklow, is seen here receiving the Irish Pharmaceuticals Ltd prize, awarded to the best student of the year in the Pharmaceutical Assistants Course, from Mr H. Palmer. Looking on is Mr R. J. Power, president of the Pharmaceutical Society of Ireland

sold to him. At the time of the sale a registered pharmacist was not present, although the assistant who made the sale said that a pharmacist was usually on the premises.

The court was told that the company had one previous conviction recorded against them, when in December 1970 they were fined £20, with £15 costs, for selling a listed poison without a registered pharmacist supervising the sale.

For the defendants it was said that on that occasion the circumstances were different, in that when certain tablets were sold, the pharmacist was helping the police in regard to another matter.

Strychnine theft in Scotland

Twelve grams of strychnine hydrochloride and 200mls of liquor strychninae were among drugs taken by thieves from a pharmacy in Fauldhouse, Scotland on December 18.

Entry to the premises of R. S. Coutts, 3 Main Street, Fauldhouse, Bathgate, West Lothian, was made through a broken rear window. The Lothians and Peebles Police Headquarters stated that they were anxious to hear from anybody who had information leading to the recovery of the drugs. On December 23 an inspector told C&D that none of the drugs had been found.

The haul also included: morphine ampoules; tincture of opium; pethidine, DF118, Seconal Sodium tablets; and Nembutal capsules.

Increase in drug smuggling slows

The quantities of smuggled drugs detected during the year ended March 31, 1971 were higher than in any previous year.

The rate of increase of smuggling dropped, however—there was only an 11 per cent increase on the year ended March 31, 1970 compared with a 90 per cent increase the previous year.

These facts are disclosed in the annual report of the Commissioners of Customs and Excise.

It states that there were 506 seizures, including one of nearly a ton of cannabis, and that there were three seizures involving more than 14,000 LSD tablets.

Included in penalties for smuggling cannabis were fines up to £6,000 and prison sentences of seven years (three cases) and six years (four cases). Four offenders were given the maximum sentence of two years for smuggling LSD. (*Report of the Commissioners of Her Majesty's Customs and Excise. HM Stationery Office. £1.10.*)

Sampling vote

Mr John Myers has asked C&D to point out that at the December Council meeting of the Pharmaceutical Society (C&D, December 11, p 871) he voted against the Practice Committee's recommendation opposing the issuing of samples. His name was omitted from the Society's report.

'Planned service is a must'

The Government should give serious consideration to the Pharmaceutical Society's scheme for a planned pharmaceutical service, to avoid what could become the breakdown of the service.

That was the contention of Mr Stanley Blum who spoke at the Western Pharmacists' Association dinner at the House of Commons recently. Mr Blum said that a public outcry had now begun after nearly 2,000 pharmacy closures in the past seven years.

The dilemma had resulted in questions in the House and had even led some borough councils to seek approval to open pharmacies and to pay for them out of the rates.

"Surely," said Mr Blum, "this is evidence enough to convince Sir Keith Joseph that the Society's scheme for a planned service is a 'must' for this Government."

Commenting on the belief that more medicines would be restricted to "prescription only" under the provisions of the Medicines Act, he said that if that were true it must be firmly resisted at parliamentary level. With the move into the EEC British pharmacists would be the laughing stock of their continental counterparts, who were already permitted to counter prescribe many potent medicines. If there was any move it should be to "de-restrict" the British pharmacist.

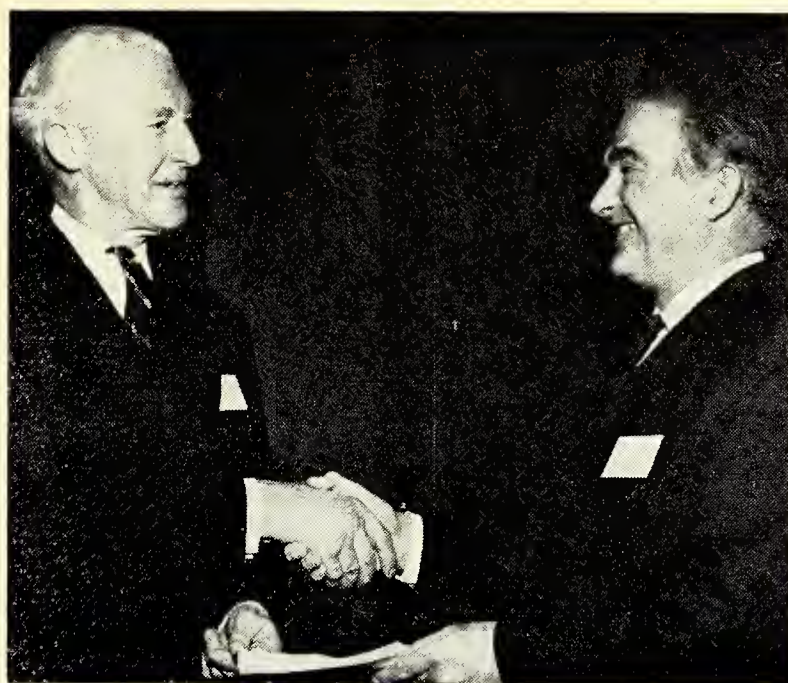
The Western Pharmacists' Association were the guests of Mr Bernard Weatherill, a Government whip and Member for Croydon North-East.

'Flying drug' service?

Emergency drugs, blood and other vital materials may be transported in future by an auxiliary medical flying service now being discussed by doctors.

During the past few weeks the London Hospital Group has been organising an emergency flying service by pilots with their own aircraft. Shortly before Christmas they were able to airlift a kidney from Wales to France for a transplant.

□ The Orkney Islands have their own "flying doctor". He is Dr George Mears, who is also the Orkney representative on the Scottish GMS committee.



An official booking form providing one hundred free places on Outward Bound Courses next year, is presented to Sir Spencer Summers, chairman of the Outward Bound Trust, by Mr Eric J. Abbs, a Director of Reckitt & Colman Food Division at a recent Press conference. The company is sponsoring a competition for these places as part of its sport and outdoor activities programme behind Robinson's Barley Waters for 1972 (C&D, December 11, 1971, p 862)

A drugs advisory centre in resort

Bournemouth citizens can now get help and advice on drugs from the Bournemouth Drug Advisory Centre.

The centre is one outcome of initial collaboration between Mr Kenneth Callow, secretary of the Wessex region of the Pharmaceutical Society, and the Assistant Principal Probation Officer for Hampshire. Mr Callow is also a local magistrate.

Trained volunteers, including a pharmacist, Miss Janet Trump, are available to staff the centre which is open two nights a week. Worried parents, youth leaders, teachers or friends of those involved with illegal drugs can attend or phone for advice. There are facilities for identifying any tablet, capsule or other substance which may be subject to misuse. The centre, set up only recently, has already received several inquiries, but it is anticipated that it will be busier in summertime with the seasonal influx of young people and an increase in the drug problem.

The centre is run by the Bournemouth drug advisory committee which was set up in January 1969 and includes members from all interested professions and voluntary organisations. Mr J. R. Phillips, a local pharmacist, represents

three Rotary clubs on the committee and Mr Callow is the chairman.

The advisory committee are intending also to run an evening course for local teachers on drug abuse. The aim is to involve at least one teacher from every school.

BMA comments on illegibility

"It would appear that the problems of (prescription) illegibility—and of incorrect prescribing—are on the increase," says the December issue of *BMA News*.

It continues: "Some of the specimens collected together by the pharmaceutical organisations are really disturbing—when considered as inter-professional communications intended to convey precise and important information necessary for the proper treatment of patients."

The article points out that such prescriptions represent only a small fraction of those written and that no harm is done—"save to give annoyance

and extra work to the pharmacist, and to cause delay and inconvenience to the patient—because reference back to the prescriber is obviously necessary."

It concludes that it would be to everyone's advantage if doctor's would ensure that all prescriptions were completely legible.

NHS spending at record level

In 1970, spending on the National Health Service exceeded 5½ per cent of National Income for the first time. The total cost of NHS services was £2,158m. Those facts are contained in the latest Office of Health Economics information sheet which was published on December 20.

The sheet also analyses total NHS expenditure by sector. The hospitals continue to take the largest share of resources, 62 per cent in 1970. The 1970 hospital percentage was the highest ever.

Of the remaining expenditure, the pharmaceutical services took £209m or 9.7 per cent of the total, the family doctor service took 8.0 per cent, the local authority health services 10.3 per cent, while dentists, opticians and other services accounted for the remaining 10 per cent.

(OHE, information sheet No 15, 162 Regent Street, London W1R 6DD).

Pharmacies shut—baby dies

A baby died in Wolverhampton over the Christmas holiday after his father had been unable to get a prescription dispensed.

Reported as a front-page story in Wednesday's *Daily Express*, the death was said to reveal "an apparent communication gap in the town's emergency services".

Two doctors from a locum service saw the three-month-old baby and the father spent two days looking for an open pharmacy. All shops were closed, "but there were no notices in the windows advising what to do in an emergency".

The father, a Sikh, consulted the locum service again and took the baby to the casualty department of the Wolverhampton Royal Hospital, but at no time was he directed to the police, who would have been able to put him in touch with a pharmacist to dispense the prescription.

COMPANY NEWS

Profits up at British Oxygen

Pre-tax profits, after interest charges, of British Oxygen Ltd reached £19.72m in the year ended September 30, 1971 (compared with £18.51m in the previous 12 months).

A final dividend of 8 per cent, against 9 per cent maintains the total at 12 per cent.

Group net attributable profits, before exceptional items, improved by £788,000, from £7.7m to £8.49m, after showing a rise of £465,000 at the end of the first nine months.

Sales increased from £207.8m to £234.5m for the year.

Last April, at the annual meeting, chairman Mr J. S. Hutchison said that, despite industrial unrest and the disturbed economic pattern in the first part of the year, he expected the full results to match those of 1969-70.

Good trading by Cockburn

Sales by Cockburn & Co Ltd rose by 15 per cent during the six months ended September 30. Estimates of net profit for the half year are £34,000 compared with £27,000 a year earlier.

The board propose to keep the interim on Ordinary shares at 5 per cent on the increased capital (6 per cent on the old capital).

Turnover has continued to increase and the directors are confident that the full year's profits will be substantially higher than the previous year's.

Minnesota Mining Co renamed

3M United Kingdom Ltd is the new name for the operation in the UK of the Minnesota Mining and Manufacturing Co. The UK company was previously the Minnesota Mining and Manufacturing Company Ltd.

Announcing the change, Mr Jack Zoethout, the UK managing director, said it was recognised that increasingly over the



Armour Pharmaceutical (Ireland) Ltd's new plant in Kilbarrack Road, Sutton, Dublin, was opened recently. The plant will function as an integrated part of the Armour Dial group's growing international chemical business. It will manufacture compounds for Europe and the Commonwealth countries. Sales of all the Reheis Aluminium compounds in the UK will continue to be handled by Wilfrid Smith (Fine Chemicals) Ltd, Edgware, Middlesex

years the company had been referred to simply as 3M. The new name also identified the company's location clearly. Similar changes of name are being made by 3M companies in other parts of the world.

The operation of the UK company and its association with the parent company in St Paul, Minnesota, are in no way affected by the change.

The UK company has five major product divisions—abrasive, adhesive and chemical products; pressure-sensitive tape, film and medical products; business communication products; magnetic and electrical products; and reflective, printing and photographic products.

'Record' forecast for ABM

Record profits for the current year are forecast by Mr Peter Parker, chairman of Associated British Maltsters Ltd, in his annual review.

He points out that it is the group's strategy to continue to build up analogous non-malting activities, in order to reduce dependence on the malting industry. That policy, he says, is based on a belief that chemicals and flavouring essences are growth areas—"and it is our aim to make the most of our interests in these activities both at home and abroad."

It was announced on December 22 that the bid for ABM made by Giltspur Investments

last November had been allowed to lapse due to insufficient acceptance.

Bydand group return loss

Bydand Ltd are paying no dividend for the year to March 31, 1971.

Net attributable loss amounted to £1,159,386 (£69,183 in 1969-70), of which £681,173 was attributable to non-recurring items.

Commenting on the future, the directors say that if holders approve the arrangements with Ormont Drug and Chemical Company, the year-end will be changed to coincide with that of Ormont: that is, a calendar-year basis.

For April-September, the group continued to operate at a substantial loss—the preliminary figure is £198,000—but is expected to return to profit in October-December.

In brief

Rice Steele & Co have opened a new headquarters building at Cookestown Industrial Estate, Tallaght, co Dublin. The 10,000 sq ft premises have been specially designed for pharmaceutical manufacturing, housing modern equipment for tableting and other operations.

Fisons Pharmaceuticals: A five-storey office block has been brought into use at the headquarters at Loughborough with some 33,600 sq ft of floor

space. There is accommodation for about 230 staff in open-plan and separate offices and there are also a kitchen and dining room and the directors' suite, and a switchboard to serve all the Fison plant in Loughborough.

Montana (London) Ltd, have moved to Crown House, Morden, Surrey (01-540 9221).

Appointments

Polaroid (UK) Ltd have appointed Mr Barry Taylor general sales manager at the head of their sunglass marketing division. This is a new post. Mr Taylor was formerly manager of the company's special markets division. He has been with them since 1965.

The company's former sunglass sales manager, Mr David Mayhew, has been appointed manager, sunglass products Europe, within Polaroid Corporation's International Division. He will be responsible for the general co-ordination of sunglass marketing and manufacturing programmes throughout Europe, and will also assist Polaroid's marketing companies in the development of their local sunglass marketing programmes.

Willows Francis Group: Mrs M. B. Koszuta has been appointed chief chemist of the group's Epsom branch with responsibility for laboratory administration covering analytical quality control, microbiological and research and development functions.

Wilkinson Sword (Acton) Ltd have appointed Mr R. A. H. Rivers as sales director (UK). He joined Wilkinson Sword in October 1969 as sales manager in charge of grocery outlets and became general sales manager in 1970.

Phillips Yeast Products Ltd: Mr D. H. G. Phillips has resigned as chairman and from the board. Mr W. R. Willison and Mr A. V. Thurston have also resigned as directors.

Mr J. T. Dew has been elected chairman.

Rapidol Ltd: Mr A. B. Meadowcroft has been appointed South-western area sales representative and will cover counties from west Sussex across to Dorset and east Somerset.

Izal Ltd have appointed Mr Peter D. Rose their field sales manager for North London in their trade sales department.

PEOPLE

Professor Charles Best, co-discoverer of insulin, was in London before Christmas to attend a Buckingham Palace investiture. He was made a Companion of Honour.

During his visit he also attended a reception given by the British Diabetic Association. Professor Best has been actively supporting the Association's appeal for funds, which was launched earlier in the year.



Professor Charles Best

Sir Frank Schon has resigned from his non-executive position on the board of Laporte Industries (Holdings).

Mr Norman Berry, FPS, MInstM, regional manager Burroughs Wellcome & Co in UK and Ireland retired on December 31, 1971 after 25 years with The Wellcome Foundation Ltd.

He joined the company in 1946 as a medical representative in his native Lancashire. He interested himself in pharmaceutical affairs and was president of the Bolton Pharmaceutical Association in 1951.

He moved to London in 1954, became assistant manager, Home Sales (medical) in 1955 and two years later manager of Home Sales (veterinary). In 1959 he was appointed general sales manager of Burroughs Wellcome & Co (Pakistan) Ltd and became sales director in 1961.

In 1963 he became managing director of Burroughs Wellcome & Co (South Africa) Ltd and returned in 1967 to take up his present position where he was responsible for production, distribution and marketing in UK.

Not only has Norman Berry made a valuable contribution

to the growth of the company but he has also played an important part in the affairs of the pharmaceutical industry.

During the past three years he has been chairman of the British Insulin Manufacturers executive committee and a member of council of the Ethical Division of ABPI.

Deaths

Hillman: On December 20, Mr George Cecil S. Hillman, FPS, 2 Ratton Garden, Ratton Drive, Eastbourne. Mr Hillman was for many years secretary of the Woking Branch of the Pharmaceutical Society, and was twice its chairman.

Smith: On December 19, Norman Frederick McCartney Smith, aged 79. Mr Smith was a director of Rapidol Ltd, 32 Dover Street, London W1X 3RA, for 50 years until his retirement through ill health a few years ago.

NEWS IN BRIEF

□ The Home Secretary has withdrawn authorities to possess, supply and prescribe dangerous drugs from Clive Anthony Watkins, BDS, 10 Brayburne Avenue, London, SW4.

□ A fire occurred on a Sunday morning recently at the Regent Pharmacy, Ermine Road, Hoole, Chester. It was put out in just over an hour by firemen, wearing breathing aids.

□ The official index figure which measures changes in the average level of retail prices was 157.3 on November 16, compared with 156.4 on October 19 (January 16, 1962=100).

□ Information paper No. 11 issued by the Chemical and Allied Products Industry Training Board deals with metrication. Included is a list of abbreviations or symbols for various units of measure.

✗ Fire destroyed the Wellcome Marine Laboratory's workshop at Robin Hood's Bay, Yorkshire, recently. The building was constructed four - and - a - half years ago following a donation of £25,000 from the Wellcome Trust. It was attached to Leeds University.

□ 55 patients suffering from angina pectoris were involved in a trial on the use of perhexiline maleate which was reported in a recent *British Medical Journal*. The substance, provided by Richardson-Merrell Ltd, proved to be valuable, particularly in patients not responding to other antianginal agents.

Topical reflections by Xrayser

Perfumes

Since these lines are being penned on Christmas morning it is probably still in order to offer the compliments of the season, though by the time they appear in print life will be returning to what is regarded nowadays as normal. The beautifully presented range of goods offered in the pharmacy will, it may be hoped, have found its way to grateful recipients and the shelves will look bare and untenanted.

I have been struck anew by the ingenuity and the artistry displayed by the manufacturers, and have reflected more than once on the changes that have taken place since I entered pharmacy. In those days there was still very much an atmosphere of *sec art.*, for we made and packed our own lavender water and eau de Cologne.

For some months there had been a careful selection of the essential oils used in their preparation, and the placing of the order was something of a ceremonial occasion in which samples of the delicate ingredients were passed from hand to hand and wafted gently to and fro under the sensitive nostrils of the pharmacist and the Eastern potentate who offered them. Reason tells me that the salesman wore a top hat, but through the mists of time I seem to discern a dark beard and silken robes and a turban—though I may be wrong about the dancing girls.

In any event, the time came when the waters were prepared and packed into bottles closed with an ingenious cork which had a metal sprinkler top tied up with a piece of fancy ribbon. The only rival from across the sea was a Cologne from the Channel Islands.

In addition to all that we prepared bath salts of various colours and perfumes, packing them in wide-mouth bottles with boxwood-top corks and neat little bows of coloured ribbon.

Tragedy

In that same pharmacy I, as the lowest paid and the hardest worked member of the staff, had thrust upon me the onerous office of Custodian of the Leeches. Your extremely interesting article on Covent Garden and James Butler recalled that far-off post to mind, and in describing it as I do, I do not overstate the importance of my duties or responsibility.

I think the full complement was six, and their abode was a jam jar covered with a piece of muslin secured by an elastic band. It was my duty to "water" them from time to time, which I did under a gently-running tap, keeping a careful eye on the playful creatures. But life did not permit of dalliance and other things had to be attended to, and *Hirudo* himself and his five colleagues took advantage of my brief absence to vanish down the wastepipe, leaving a bereft apprentice to break the sad news gently to a peppery old gentleman who seemed at that moment to be in urgent need of the services of the departed.

The cost was deducted from wages and I wore a black tie as a mark of respect.

Bleeding

Bleeding, by lancet or leech, was in the 18th century considered "proper" for inflammations of all kinds—intestine, womb, bladder, kidneys, throat and eyes, as also in asthma, sciatic pain, coughs, and headaches as well as apoplexy, strangulation, drowning and suffocation.

One cannot wonder that by 1832 no fewer than 57½ million leeches were imported into France.

NEW PRODUCTS AND PACKS

Cosmetics and toiletries

The fun of the fair

Orlane's new spring make-up is claimed to have "all the brightness and gaiety of the fairground" and has therefore been named Carrousel. Satilane foundation Carrousel is offered in a jar (£2.65) or tube (£1.80). Poudre Orlane Carrousel (£1.45) "enhances the golden glow of the skin." Agate lipstick Carrousel (£0.95) is a gleaming coral whilst the agate lipstick Carrousel Bis (£0.95) is a shiny tangerine colour.

The Carrousel powder eyeshadow (£1.85) is a green-gold shadow and the eyeliner (£1.50) a "pistachio green". Powder rouge No 4 (£2.90) "gives a touch of suntan to the cheeks. The matching nail enamels in vivid coral are available in pearl frosted (£1.05) or clear (£0.85) (Distributors Sirex Ltd, 123 High Holborn, London WC1).

Gardening

A trio of chemical treatments

A systemic fungicide for the amateur gardener, is one of three new products to be launched by Pan Britannica Industries Ltd. It will be issued under the title Benlate and be available from February 1. The other new products, Bromophos and Bio Lawn Tonic, will become available at the same time.

Benlate is effective in the treatment of mildew and black spot. There is no need for the gardener to spray before the disease appears. He can wait for the first signs of trouble before spraying, and then simply repeat the process one week later. Pack is a carton containing sufficient to make 2 gallons of spray, (£0.30). Benlate is a registered trademark of E. I. du Pont de Nemours and Co (Inc).

Bromophos is a soil pest killer that is said to be "vegetable safe", destroying cabbage root fly, cutworm, wireworm, carrot fly and chafer grub without causing delayed harvesting or taint in root crops. Pack will treat 20 sq yd (£0.30).

The third of the new products, Bio Lawn Tonic, is a lawn food that is watered-on and can be used during hot dry spells without risk of scorch. The pack contains

sufficient to treat 1,000 sq ft (£0.45) includes a measuring spoon (Pan Britannica Industries Ltd, Waltham Cross, Herts).

Photographic

Contact proof printer

Paterson Products have now introduced a new model of their contact proof printer (£3.15) which is injection moulded in tough ABS plastic.

The printer was first introduced in 1964. It allowed a complete 35mm or 120 film to be contact printed onto a single sheet of 8 x 10in paper, and embodied an entirely new method for locating the negative strips allowing the edge numbers to appear on the print.

The function is basically unchanged and the mask design and glass pressure

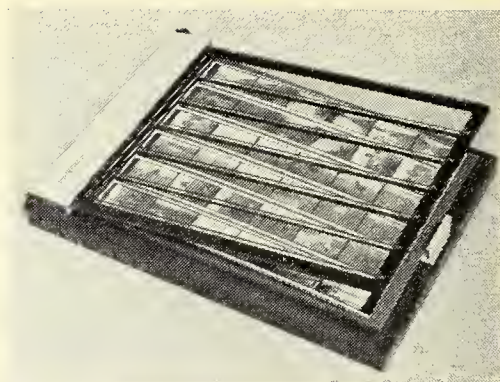


plate are retained. The newly designed clip automatically engages on the glass as it is hinged down, holding the negatives and paper in firm contact. 35mm or 6 x 6cm models are offered (Distributors Johnsons of Hendon Ltd, Hendon Way, London NW4).

KERFOOT PHARMACEUTICALS

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Open until 7th February 1972



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500 TABLETS
PENICILLIN V
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FREE OF CHARGE

with each order of £50 value



THOMAS KERFOOT & CO. LTD

TRADE NEWS

Wyeth pack changes

John Wyeth & Brother Ltd, Huntercombe Lane South, Taplow, Maidenhead, Berks, say that although they have discontinued Equatrate 50 the product is still available in the 250 pack.

The company also announce that Penidural tablets 20 and 100 packs will be

discontinued and their place taken by Penidural tablets 50 (£1.06½).

For slimmers with a sweet tooth

Fisons Ltd Pharmaceutical Division, Derby Road, Loughborough, have now introduced three new chocolate bars in their Bisks range. They are hazelnut, orange wafer and fruit and nut (£0.15).

Betnovate scalp application new size

Betnovate scalp application in a 100g (£1.65) pack is being made available by Glaxo Laboratories Ltd, Greenford, Middlesex, from January 3. The existing 30g size will still be available.

Correction

In an article on Entero-Vioform (*C&D*, December 18/25, p 883) the last sentence attributed to a CIBA Laboratories spokesman should, of course, have read: "Four

million people must have taken a course of clioquinol over the past five years in the UK and we have no knowledge at all of an effect on the nervous system when our dosage recommendations have been followed".

CIBA have stated that they are happy to leave the matter with the Committee on Safety of Medicines.

Bonus offers

Radiol Chemicals Ltd, Stepfield, Witham, Essex CM8 3AG. Biovital. 15 bottles; or 6 bottles with Radian or Radiol products where the minimum order is £12; extra 10 per cent discount. Radian Radiol, any combination, minimum order £8, 10 per cent discount.

Select your order from the following list

PROPANTHELINE BROMIDE S/C 15 mg.

QUINIDINE SULPHATE 200 mg.

QUINIDINE SULPHATE 300 mg.

QUININE BISULPHATE S/C 300 mg.

QUININE SULPHATE S/C 200 mg.

QUININE SULPHATE S/C 300 mg.

TETRACYCLINE HYD. S/C 250 mg.

IMIPRAMINE S/C 25 mg.

OXYTETRACYCLINE S/C 250 mg.

PENICILLIN V 125 mg.

PENICILLIN V 250 mg.

PHENYLBUTAZONE S/C 100 mg.

PHENYLBUTAZONE S/C 200 mg.

PREDNISONE 1mg.

PREDNISONE 5 mg.

PREDNISOLONE 1 mg.

PREDNISOLONE 5 mg.

PHENOXYMETHYLPENICILLIN ELIXIR 62.5 mg. per 5 ml.

PHENOXYMETHYLPENICILLIN ELIXIR 125 mg. per 5 ml.

PHENOXYMETHYLPENICILLIN ELIXIR 250 mg. per 5ml.

**If you wish to take advantage of
this offer ask your Kerfoot
representative for details**

VALE OF BARDSLEY ASHTON-U-LYNE LANCS.

PRESCRIPTION SPECIALITIES

LASONIL suppositories

Manufacturer FBA Pharmaceuticals Ltd, Burrell Road, Haywards Heath, Sussex

Description White suppositories each containing heparinoid 100 HDB units and hyaluronidase 300 IU

Indications Haemorrhoids

Method of use One suppository to be inserted into the anal canal each night and morning (ideally after defaecation)

FORTRAL suppositories

Manufacturer Winthrop Laboratories, Winthrop House, Surbiton, Surrey

Description Suppositories each containing pentazocine 50mg

Indications Relief of moderate and severe pain

Dosage One suppository (50mg) at one time, to replace or reduce frequency of Fortral injections or as an alternative to oral treatment. Not normally necessary to exceed four suppositories daily. Not suitable for administration to children under 12

Packs Of 20 (£1.44, trade) and 100 (£7)

Supply restrictions PI, S4B

Issued January 1971

ON TV NEXT WEEK

Ln = London; M = Midland; Lc = Lancashire; Y = Yorkshire; Sc = Scotland; WW = Wales and West; So = South; NE = North-east; A = Anglia; U = Ulster; We = Westward; B = Border; G = Grampian; E = Eireann; CI = Channel Islands.

Antussin: Ln, M, Lc, Y, Sc, So, NE

Beecham's powders: All except E

Beecham's powders and hot lemon: All except E

Buttercup syrup: Lc, Y, NE

Phensic: M, Lc, So, WW

Protein 21 shampoo: All areas

Setlers: Ln, M, Lc, Sc, WW, So, NE, A, U

Venos cold remedy and cough mixtures: All except E

Vosene: All except So, A, U, We, E, CI

COMPANY PROFILE

Seton Products Ltd

Tubular bandages for the world

A striking advertisement which has been appearing recently in *Chemist & Druggist* depicts a jointed wooden figure, captioned at various parts of the anatomy with the trade names of bandages which are becoming more and more familiar. The manufacturers, Seton Products Ltd, who have headquarters in Oldham, Lancs, claim to be the largest producers of tubular bandages in the world. Their turnover has been stated at just under £1 million last year—and one quarter of it is derived from exports to 90 countries.

It was little more than 20 years ago that Seton group chairman, Mr Ivor Stoller, after a long period of trial and error, felt justified in marketing his Tubiton techniques for applying tubular bandages.

His first task, in those early days, was to establish the idea that a modern system of bandaging had been evolved and also to create a demand for it by personal demonstration and education.

The 'fifties were busy times for the company—a highlight being the release of Tubigrip to replace expensive crepe bandages. By October 1960 Seton were able to expand their manufacturing interest and responsibility for their own manufacture was complete. From a practical viewpoint, the growth rate of the organisation has been exceptional, but the development has been consolidated. In the early part of 1960, Seton Products was a single company and the total turnover in that year was less than any single week in modern times.

Far-sighted moves

Several far-sighted moves have led to the present consolidated position. In April 1965 Seton acquired Bateman Jackson which company had a distribution service to all major wholesale chemists. Following that acquisition, a part of the medical division of Dalmas Ltd, a company founded in 1823, was taken over.

That was followed two months later by the start of an association with a Danish company Engelsk Dansk Hospitalforsyning AS, in which the Seton group holds a major interest. The fixed assets of S. W. Price (Plastics) Ltd were acquired in April 1968 and Seton opened their plastics factory in Oswestry which, they say, is now the largest producer of drainage bags in Britain. The plastics division is also responsible for the Coloset brand of colostomy bags. The company have plans for further advancement in the plastics division.

Coloset uses a new, clear adhesive designed to reduce the incidence of skin

allergy commonly associated with conventionally used zinc oxide adhesives. A unique feature is the separate body plaster supplied with each pack of ten bags. The plaster can stay in place until the pack has been used up and is designed for the protection of the skin around the stoma as it reduces the stress associated with the constant application and removal of colostomy bags.

So important is the Coloset range that Seton have developed a new type of spreading machine which coats the adhesive on to the plastic backing. It is the company's policy to produce as many of the component parts as possible thereby keeping their products competitive.

Since opening the factory, the demand for Seton plastic appliances has necessitated the acquisition of additional land and this has doubled the factory size to its present 15,000sq ft. In addition, work was put in hand in April 1970 on an extra 1,500sq ft building to house a new ethylene oxide sterilisation unit which has increased the company's sterilisation capacity by eight times. The extension also includes a storage room for sterile

products awaiting dispatch to hospitals.

The Seton group now feel that their products have a ready market in every country of the world and can claim to sell successfully in Japan and Scandinavian countries—themselves large producers of plastic disposables.

In September 1969, Seton took over Masterpeace Products Ltd, manufacturers and renovators of hospital beds and associated equipment, and a new 35,000 sq ft factory opened, close to their Oldham headquarters, in November 1970.

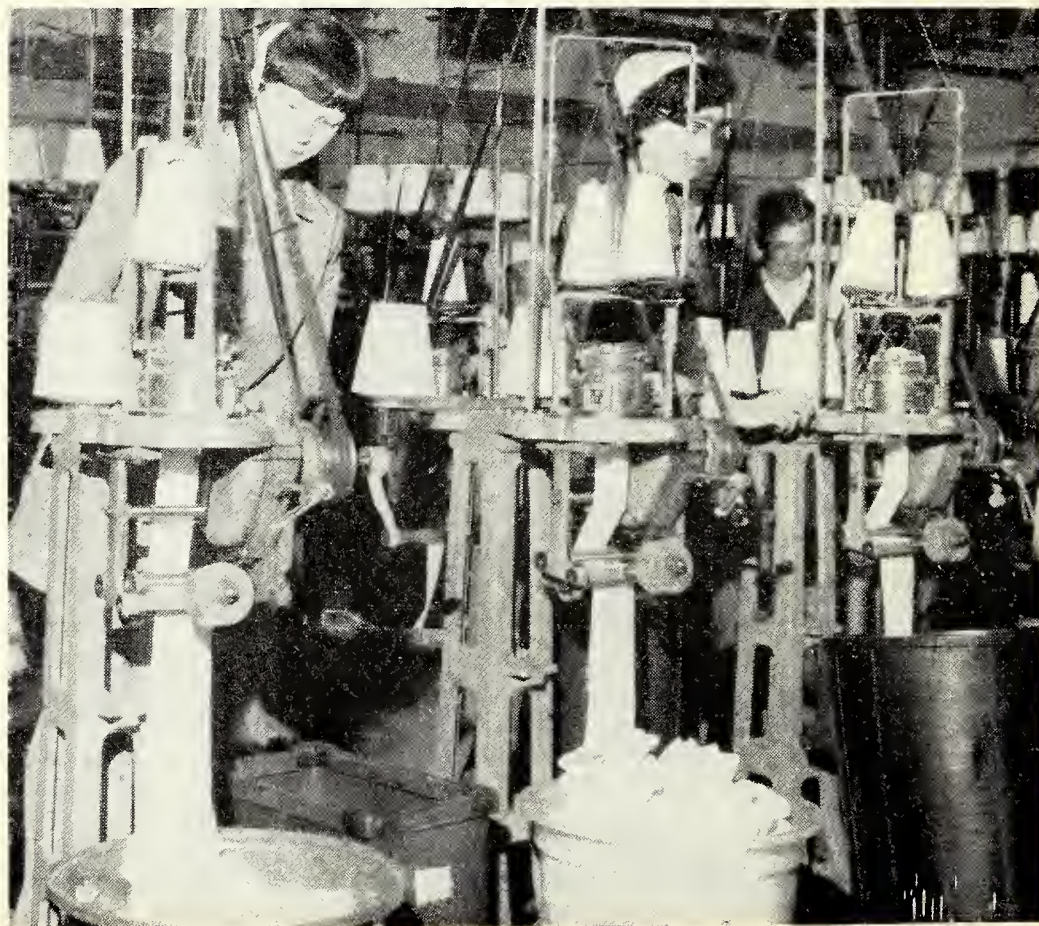
With the formation, two years ago, of Productos Seton AS and a factory near Barcelona, the company started their first venture in manufacturing some of their products abroad.

Ivor Stoller now resides in Portugal but still takes a very active interest in the development of the group. His son, Mr Norman K. Stoller, is the present managing director.

Says Norman Stoller: "The first priority in the Seton group is directed to the care and comfort of the patient, and to deliver their requirements speedily, efficiently and economically. Our achievements and the increase in demand for our products enable us to spend more and more on research and development plant and manufacturing facilities.

The Seton group owes its success to the skill, loyalty and dedication of a highly-trained management team, and the Oldham headquarters is a fine example of modern thinking, modern methods and enterprise.

Staff working in the tubular bandage-making department



50% OF CHEMISTS HAVE PROFITED ON THE SALES OF 10 MILLION LIBRESSE SANITARY TOWELS IN 10 WEEKS

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You'll be getting more and more Libresse customers as a result of the heavyweight advertising that continues through December, January, February. Full colour pages or double page spreads are appearing in these popular magazines:

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WOMAN'S STORY,
TRUE MAGAZINE,
LOVING, FABULOUS,
MIRABELLE & VALENTINE.**



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VAT: nightmare on a chemist's shelves?

The recent statement by the Chancellor of the Exchequer that details of value added tax legislation will not be made known until the 1972 finance Bill came as a severe blow. It had been confidently expected by trade associations, following talks with representatives of Customs & Excise that a VAT Bill would appear at the end of November.

Mr Barber's announcement means that all those who will be affected by the new levy will have no more than 12 months in which to come to terms with the problems it will present—and it should be stressed that the retail pharmacist will be among those for whom the problems are particularly acute. The width of the average pharmacy's inventory (from foods to "luxury" photographic goods) ensures this.

For, out of the clouds that still surround the final form of the tax, one thing emerges quite plain: the levy will be a multi-rate one. And that will involve the retailer in accounting separately for sales of items that come within the scope of the different rates.

What the rates will be remains a matter of speculation. But, even if highest hopes were to be fulfilled, and promises of "maximum simplicity" turn out to mean there will be no more than a standard rate and a "zero" rate, it has already been indicated that food, and probably NHS drugs, will come in the latter bracket (or be classed as "exempt"), and that means that virtually every retail pharmacy will be involved in accounting for two classes of goods. Toiletries, for example, would almost certainly attract the standard rate under such a system.

Unfortunately, the position is further

clouded by the likelihood of there being at least three rates—"zero", standard and either "reduced" or "luxury". A strong reason for expecting this is that, having for so long been accustomed to differential rates of purchase tax, a sense of inequity would be engendered if, suddenly, an infant's vest, for example, attracted as much tax as a fur coat.

Immediately, the possible permutations are increased: food and some medicines at "zero", toiletries and cosmetics at standard, photographic at "luxury"; or food at "zero", medicines at "reduced", and the rest at standard. It is quite impossible, on the basis of information so far divulged to speculate with any degree of accuracy on the ultimate criteria that will be used for classification.

How it works

But, before going any further, it will be worthwhile going over the mechanics of the tax as it will operate in this country (according to the Government Green Paper issued in March last year).

VAT in any form is a turnover tax. It has in common with purchase tax that it is a levy on final consumer expenditure, but there the resemblance ends. Whereas PT is collected at a single stage in the production and distribution chain, VAT is collected in instalments. Liability occurs whenever "taxable transactions" are carried out by "taxable persons".

The system that will operate in the UK is that known as the "invoice" system: tax invoiced to a "taxable person" is deducted from tax invoiced by him, in order to arrive at his net tax liability.

The levy applies to all "taxable transactions" (subject to any provisions for relief in particular cases) as follows:

- ☐ The supply of goods or services in the home market by a "taxable person";
- ☐ Application of goods and services to private and certain business uses by a "taxable person"
- ☐ Imports of goods, whether or not by a "taxable person".

A hard-and-fast definition of a "taxable person" has not yet been given, but the Green Paper stated that it should be taken to include "companies, individuals and partnerships engaged in business, and also members of professions".

Liability to tax arises whenever a "taxable transaction" (as described above) takes place and does not depend on the profitability or otherwise of the transaction, nor on whether the tax is recovered from the customer.

Although VAT is paid by traders (for the purposes of the Green Paper, deemed to be synonymous with "taxable persons"), in effect, it falls ultimately on final consumer expenditure, thus:

- ☐ If "taxable person" A supplies goods or services to a second person, B, A is accountable to the tax authorities for the tax on that transaction, and, if B is also a "taxable person", A gives him an invoice showing that tax as a separate item.
- ☐ If B, in turn sells to a third taxable person—C—B also becomes accountable for tax and must give C an invoice showing the tax as a separate item, and so on down the line of production and distribution, until the final stage where a "taxable person" sells to a final consumer.
- ☐ At the end of each VAT accounting

CHEMIST & DRUGGIST

Price service

Simple Soap

Now the only big-profit-big-volume toilet soap for sensitive skins you can safely recommend.

9p & 15p *Nationally Advertised*

AMENDMENT TO SEPTEMBER QUARTERLY PRICE LIST

Trade prices are given per unit unless otherwise stated. Bold upright figures (0.14) in the retail column indicate the price is subject to resale price maintenance. Italic figures (0.14) is manufacturer's recommended price. Light upright figures (0.14) is a suggested guide.

† = Price advanced. r = Price reduced.

• = New entry. d = Delete.

• = Correction. i = Insert.

	Trade £.p	Tax £.p	Retail £.p
ND DEBUT (366 Dendron) cleansing cream with CEF 600 tube 112 ml	5.5061dz	2.3538dz	0.85
O.7 (1397 P de LL) Cologne	1 oz 3.38dz 2½ oz 6.34dz 4 oz 11.38dz 8 oz 18.77dz 2 cc 3.07dz 4 cc 4.67dz ½ oz 6.33dz ¾ oz 14.46dz 1 oz 21.23dz 2 oz 35.38dz	1.52dz 2.85dz 5.12dz 8.45dz 1.38dz 2.10dz 2.85dz 6.51dz 9.56dz 15.92dz	0.55 1.03 1.85 3.05 0.50 0.76 1.03 2.35 3.45 5.75
934 (137 Blakoe) hormone cream	48 g 0.64	0.28	1.25
BECEDIN (878 Napp) syrup	120 ml 0.30 456 ml 1.10 2.27 l 4.76		
tablets	20 0.19 100 0.85 500 3.80		
CNE AID (1191 Stiefel) bar 100 g	0.20	0.06	0.36
CTAL (1599 Winthrop) tablets pack of 1000			d
DEXOLIN (518 Glaxo) liquid A and D	10 ml 0.05 50 ml 0.145		0.06½ 0.19½
A,C and D	10 ml 1.69 (25) 5.63 (25) 5.63		0.09 0.30
DIAMYCIN (973 Pharmitalia) vial 10 g	3.40		TS
GFAMATIC (16 AGL) camera			
100 Sensor outfit with case			12.50
without case			10.99
GLA (208 BW) atomiser, all glass			d
GOCHOLINE (115 Bengue) granules 100 g	0.23	0.07	0.38
H. G. (810 Maw) bovine 1	3.78		
porcine 1	3.78		
rwick (671 Jeyes) existing entry			d
RWICK (671 Jeyes) aerosols, alpine, lilac			i
time, springtime	283 g 1.90dz .. 2.28dz		0.18½ 0.22½
bottles wick			

	Trade £.p	Tax £.p	Retail £.p
refill solid	1.90dz 2.36dz		0.19 0.25
ALADDIN (23 ALAD) Ambassador	16 oz .. 32 oz ..		0.61 0.97
Concorde	16 oz .. 32 oz ..		0.58 0.94
Continental	8 oz .. 16 oz .. 23 oz .. 32 oz ..		0.51 0.54 0.83 0.90
Escort	16 oz .. 32 oz ..		0.54 0.87
food flask	16 oz .. 32 oz ..		0.76 0.97
super	16 oz .. 32 oz ..		0.97 1.18
jug vacuum flasks	32 oz .. 23 oz ..		2.21 0.88
refills	Continental 8 oz .. Concorde, Continental, Ambassador, Escort and Dura-Clad 16 oz .. 32 oz .. Concorde and Continental 23 oz ..		0.30 0.33 0.52 0.50 0.55
food flask	..		0.65
food flask or jug	32 oz ..		0.57
food flask super	16 oz .. 32 oz ..		0.68
ALBERTO CULVER (24 ACC) Get Set hair spray	natural hold 303 g 2.78dz super hold 303 g 2.78dz for greasy hair 303 g 2.78dz shampoo sachets 0.21dz	1.25dz 1.25dz 1.25dz 0.06dz	0.43 0.43 0.43 0.03
ALBION (339 CG) cotton wool	1 oz 0.45dz 4 oz 1.16dz 16 oz 3.65dz 2 oz 0.70dz 8 oz 2.00dz 16 oz 3.42dz		0.06 0.13½ 0.42 0.09 0.23 0.40
paper wrapped			
ALCON (1154 SNP) eye preparations	fluorescein 2% 15 ml .. isopto prednisolone 5 ml ..		d d
ALUDROX (1352 Wyeth) tablets	compound dp 560		d
AMAMI (105 BTD) setting lotion	.. 1.36dz	0.615dz	0.20
AMBROSIOUS (1547 AHF) elixir	small 0.17 medium 0.32 large 0.48		0.25 0.50 0.75
elixir with iron	medium 0.41 0.70 .. honey n' pollen medium 0.41 large 0.70 .. slim plan small 0.44 large 0.72 .. tranquil small 0.21 medium 0.37 large 0.54	0.62½ 1.00 0.62½ 1.00 0.37½ 0.70 0.16	0.25 0.50 0.75 0.62½ 1.00 0.37½ 0.70 1.00
AMENERONE (1087 Roussel) tablets	100 2.00 forte 3 0.34		†s4B †s4B
AMIN-EX (760 Liga) low protein biscuits	1.53dz		0.17

	Trade £.p	Tax £.p	Retail £.p
AMYLOMET (180 BEP) tablets 30 mg	100 0.20 250 0.40 1000 1.37 100 mg 100 0.39 250 0.85 1000 2.96		†s4A †s4A †s4A †s4A †s4A †s4A
ANADIN (655 ICC) tablets	4 0.28dz 8 0.48dz 20 1.24dz	0.09dz 0.15dz 0.38dz	0.04 0.07 0.17
ANAPAX (848 Minnesota) cold and flu mixture	..	..	d
ANAXERYL (115 Bengue) ointment 40 g	0.18	0.055	0.29½
triple action cough mixture	125 ml 2.00dz	0.10dz	0.30
ANBESOL (655 ICC) oral antiseptic	.. 1.54dz	0.47dz	0.21
ANDRE PHILIPPE (48 AP) bath essence	9 3.00dz	1.35dz	0.49
bubble bath			d
daddy Christmas gift set trio	33		d
soap guest ovals (6)	31 2.50dz	0.75dz	0.36
ANESTAN (325 C-A) tablets	64 4.05dz 184 10.35dz		0.45 1.15
packs of 60 and 180	..		d
ANGIERS (172 BMCL) emulsion	.. 0.161 0.254	0.048 0.076	0.26 0.41
junior aspirin tablets dp500	0.351		
ANNE FRENCH (655 ICC) cleansing milk	79 cc 1.62dz 206 cc 3.04dz glow 5 mask sachets (1) 0.65dz (3) 1.56dz moisture cream tubes 1.30dz jars 2.14dz	0.73dz 1.37dz 0.30dz 0.71dz 0.59dz 0.97dz	0.25 0.47 0.10 0.24 0.20 0.33
Hidden Beauty	..	..	d
APOLLINARIS (1519 SA) baby bottles	1.91 (3 dz) 1.84dz	0.34 (3 dz) 0.33dz	0.09 0.26
bottles			d
APPLEFORD (57 Appleford) APPLEFORD (840 ElmF) ARAMANTA (1484 Hagman) special complexion milk	227 cc ..		0.92½c
ARRID (235 CW) anti-perspirant extra dry aerosol standard	130 g 2.92dz 190 g 3.53dz 255 g 4.52dz unscented 130 g 3.26dz 190 g 3.94dz 255 g 5.03dz	1.25dz 1.51dz 1.93dz 0.93dz 1.12dz 1.43dz	0.44 0.53 0.68 0.44 0.53 0.68
anti-perspirant supreme cream	15 g 1.66dz 28 g 2.10dz roll-on 28 g 2.05dz refill 28 g 1.81dz spray 45 cc 1.79dz	0.47dz 0.60dz 0.88dz 0.77dz 0.51dz	0.23 0.29 0.31 0.27 0.25
ASPELLIN (1023 Radiol) aspirin spirit liniment	100 ml 0.23 450 ml 0.65 21 2.75		0.34½ 0.97½ 4.12
ASPERGUM (1333 WL) dp 250	50 2.30dz 11.00dz	0.66dz	0.35
ASPRO (893 Nicholas) junior tablets	24 0.775dz	0.23dz	0.10
AUDINORM (228 Carlton) ear drops	0.19	0.06	

the most versatile digitalis glycoside

LANOXIN* DIGOXIN

TABLETS • SOLUTION • INJECTION • PAEDIATRIC ELIXIR



BURROUGHS WELLCOME & CO. (The Wellcome Foundation Ltd.) DARTFORD, KENT.

*Trade Mark

	Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p
AURUM AMBROSIIUM (1547 AHF)				vitamin C tablets				CHRISTY (261 Christy)			
small	0.21	0.06	0.37½	500 mg 100	0.66	..	1.00	hand and body lanoline	1.97dz	0.885dz	0.32
medium	0.37	0.11	0.70	E cream 1½ oz	0.83	..	1.25	large	1.10dz	0.495dz	0.18
large	0.54	0.16	1.00	tablets				lanoline tube small	0.735dz	0.33dz	0.12
AYRTON (78 AS & Co)				100 mg 100	0.70	..	1.10	face pack sachet	0.55dz	0.25dz	0.09
bronchial emulsion				200 mg 50	0.70	..	1.10	tube	1.23dz	0.555dz	0.20
200 ml	1.50dz	0.45dz	0.24 †	capsules				moisturising cream	jar	2.15dz	0.97dz
tonic laxative tablets	1.05dz	0.315dz	0.16 †	600 mg 15	0.66	..	1.00	skin emulsion	2 oz	1.20dz	0.36dz
BADOIT (1519 SA)				32	1.33	..	2.00	6 oz	1.80dz	0.54dz	0.27
half bottles	2.56	0.46	0.19	wheat germ oil capsules	140	0.66	1.00	tube	1.20dz	0.36dz	0.18
bottles	(1½ dz)	(1½ dz)		BLANDLAX (147 Boots)				CIDOMYCIN (1087 Roussel)			
	2.24dz	0.41dz	0.28	500 ml	1.68dz	0.505dz	0.25	cream	15 g	0.46	..
BAMYL (456 FS&S)				BORNOLIN (115 Bengue)				30 g	0.90	..	..
bath extract	12 oz	2.52dz	0.755dz	ointment	40 g	0.15	0.20	ointment	15 g	0.46	..
1 gal	1.27	0.38	0.36½	500 g	0.91	..		30 g	0.90	..	..
shampoo	2 oz	0.66dz	0.20dz	BOUNCE (967 Petfoods)				CLAIROL (172 BMCL)			
4 oz	1.02dz	0.305dz	0.15	economy	1.59dz	0.25dz	0.18½	Condition hair	..	0.174	0.078
1 gal	0.72	0.215	0.10	BRADOSOL (262 CIBA)				conditioner	..	0.027	0.012
shaving stick refill	5.55	1.665	0.07	lozenges 0.5 mg 20	1.20dz	..	0.15	Loving Care creme	..	0.243	0.109
toilet soap	(gross)	(gross)	0.07	Brands (1114 SEF)			d	after rinse	..	0.304	0.137
BANTRON (149 Cuticura)				BRANDS (1438 RHM)			i	Nice N'Easy	..	0.263	0.118
smoking deterrent	15	4.48dz	1.31dz	essence of beef 2½ oz	2.21dz	..	0.24	hair colour	..		0.58 †
BARITOP 100 (289 Concept)				chicken	2½ oz	2.21dz	0.24	Summer Blonde lightener	..		0.50
contrast medium 300 ml	0.52			2½ oz	2.21dz	..		CLEARASIL (1055 RM)			
BAYCARON (452 FBA)				calf's foot jelly 10½ oz	..	..	d	cream skin tinted	..	2.00dz	0.60dz
tablets 25 mg	50	1.24	1.86	BRAUN (673 J of H)				CODASPEN (878 Napp)			
150	3.52	..	5.28	flashgun	F111	..	26.72	tablets	12	..	d
BAYOLIN (452 FBA)				F16B	..	..	14.63	COLGATE (280 CP)			
ointment 35 g	..	0.18	0.32	BRISTREX (171 BL)				fluoride toothpaste	..		d
BEAUTY PUFFS (786 Macdonald)				capsules	100	..	d	fluor with MFD	..		i
coloured rayon balls	3.00dz	..	0.37½	BRONNLEY (194 Bronnley)				toothpaste	..		d
BEDEMAN (102 CB)				soap				Coliacron (444 F.A.I.R.)	..		d
lemon cream shampoo				country herbs	..	..	0.60	COLIACRON (1563 Enzypharm)			i
sachet	1.40	0.42	0.07½	visitors (6)	..	..		COLLIS BROWNE'S (354 Davenport)			
(3 doz)	(3 doz)			BRONTRIUM (1074 Roche)				compound	large	0.146	0.044
therapy treatment			d	capsules	100	1.10	1.65 †s4B	COLLOZETS (324 Crookes)	18	0.085	..
shampoo				paediatric	100	0.74	1.11 †s4B	COLOPLAST (1364 HMS)			0.12½
BEETHAM (106 Beetham)				BROVOLIN (878 Napp)				colostomy bags			
glycerin and				cough syrup	150 ml	0.30	†DDI	8 x 5 in	10	0.35	
cucumber	85 cc	1.73dz	0.78dz	dp 1200 ml	1.90	..	†DDI	8 x 5½ in	10	0.43	
165 cc	2.81dz	1.265dz	0.46	BROVON (878 Napp)				10 x 6¼ in	10	0.60	
2oz and 3 oz			d	midget inhaler	0.72	..	1.03	12 x 4 in	10	0.43	
glycerin and lavender				BUTACOTE (501 Geigy)				12 x 5 in	10	0.50	
85 cc	2.58dz	1.16dz	0.42	tablets	100	1.06	†s4B	extra range			
glycerin and rose water	85 cc	2.58dz	1.16dz	500	4.92	..	†s4B	8 x 5 in	10	0.50	
glycerin and white lilac	85 cc	2.16dz	0.97dz	BUTOMET (180 BEP)				8 x 5½ in	10	0.58	
hand cream	1.20dz	0.54dz	0.20	tablets 100 mg	50	0.25	†s1s4A	10 x 6 in	10	0.74	
teenage skin cream	1.51dz	0.78dz	0.25	100	0.44	..	†s1s4A	COMET (810 Maws)			
BENGUE'S BALSAM (115 Bengue)				250	0.91	..	†s1s4A	haircutter	..	0.305	0.09
original	25 gm	0.13	0.21½	1000	3.20	..	†s1s4A	Regal	..	0.46	0.14
dp500 gm	2.00			BYDOLAX (878 Napp)				blades	..	1.46	0.44
greaseless	25 gm	0.13	0.21½	syrup	150 ml	0.21	..	(20pkts)			0.15
BENOXYL (1191 Stiefel)				1200 ml	1.15	..		COMPOUND "W" (655 ICC)			
lotion plain, regular				CALAZEAN (312 AC)				wart remover	..	1.17dz	0.36dz
or strong	30 ml	0.29	..	cream	25 g	0.08	0.14½	CONTREXVILLE PAVILLON (1519 SA)			
BENURIDE (115 Bengue)				CALCIBRONAT (1098 Sandoz)				bottles	2.24dz	0.41dz	0.28
tablets 200 mg	100	1.20	1.59½	effervescent tablets packs of				CONTUSOL (1054 R & B)			
500	5.50			10 and 50			d	antiseptic	250 ml	0.20	0.36
BEPLETE (1352 Wyeth)				Californian Poppy (76 Atkinson)			d	dp 500 ml	0.32	0.06	
tablets				CALIFORNIAN POPPY (1102 Sanitas)			i	dp 1 l	0.58		
pack of 50			d	perfume	trial	0.82dz	0.13½	dp 2 l	1.10		
BEPLEX (1352 Wyeth)				standard	1.25dz	0.565dz	0.20	dp 2 l	0.14	..	0.21
capsules				perfumed Cologne	..	2.26dz	1.015dz	500 ml	0.22	..	0.33
pack of 250			d	talcum powder	..	1.13dz	0.51dz	11	0.42	..	0.63
BETADINE (878 Napp)				7 x 60 ml	2.00	..	2.67 TS	21	0.80		
ointment 25 g	..	0.25	..	CAMCOLIT (221 Camden)				COOPABLOC (CM&R)			
60 g	0.53	..	..	tablets 250 mg	100	0.325	0.43½	cattle feed block	..	..	1.51
skin and scalp				1000	2.10	..		COREGA (1178 Stafford)			
cleanser 100 ml	..	0.41	..	CAMCOPOT (221 Camden)				denture powder	18 g	1.18dz	..
vaginal douche 240 cc	..	0.98	..	tablets	500	1.20	1.80	Corimist (1111 Corionel) existing entry			0.14
gel	..	0.98	..	CARDINELLI (226 CBP)				CORIMIST (1111 Corionel)			
pepperies	14	0.98	..	eyelashes	..	0.49	0.22	conditioner	sachet	1.30	0.585
scalp lotion	..	..	..	classique	..		0.98	(3 dz)	(3 dz)		
BIRKIN (1201 Supervite)				CARTERS (232 Carters)				bottle	2.08dz	0.935dz	0.34
hair tonic with oil				all-in-one canned brew	6.25dz	..	0.75	conditioning hair set	..	0.74dz	0.335dz
110 cc	0.30	0.13	0.60	herb care shampoo				hair spray	3 oz	2.13dz	0.96dz
220 cc	0.45	0.20	0.90	sachet	1.90	0.57	0.07	8 oz	3.34dz	1.505dz	0.35
without oil				(50)		(50)		12 oz	4.80dz	2.16dz	0.79
110 cc	0.30	0.13	0.60	rosemary shampoo	..	1.35	0.405	..	3.22dz	1.45dz	0.53
220 cc	0.45	0.20	0.60	(50)		(50)	0.65	quick set	..	1.22	0.365
BISMAG (655 ICC)				vitamin C health drink	..	0.44	..	shampoo	sachet	1.64dz	0.49dz
powder	..	1.03dz	0.31dz	CARTERS (235 CW)				tube	1.22	0.365	0.06
..	1.83dz	0.55dz	0.25	little liver pills	36	1.08dz	0.31dz	0.15	1.64dz	0.49dz	0.24
tablets	165	1.83dz	0.55dz	100	2.10dz	0.60dz	0.29	spray tonic	..	3.28dz	1.475dz
BISMA-REX (848 Minnesota)				CAVALCADE (567 HCBP)				CORNEX (534 GT)			
powder	100 g	1.43dz	0.429dz	hair friction	..	1.00dz	0.45dz	7 ml	0.07½	0.02	0.14
200 g	2.40dz	0.72dz	0.35	CELEVAC (1305 WB)				CORRECTOL (1333 WL)			
70 g, 125 g and 220 g				granules	100 g	0.31	0.093	laxative	25	1.28dz	0.36dz
BISODOL (655 ICC)				CELLOSENE (1073 Robinson)				50	2.20dz	0.63dz	0.33
rollmints	..	0.44dz	0.14dz	cellulose wadding 16 oz	1.80	..	..	CORRIDA (Feraud) (480 FP)			
tablets	100	2.35dz	0.71dz	Cerebos (242 Cerebos)				eau de toilette for men			
BLACK VELVIT (1072 CR&Co)				CEREBOS (1438 RHM)				2 oz	0.70	0.32	1.60
blackcurrant syrup	12 oz	1.32dz	0.19dz	CETIPRIN (678 Kabi)				16 oz	2.70	1.22	6.00
18 oz	1.81dz	0.26dz		tablets 100 mg	50	0.80	1.20	atomiser	2½ oz	1.45	0.65
BLAKOE (137 Blakoe)				250	3.20	..	4.80	CORTENEMA (115 Bengue)			
male hormone cream				500	6.20	..	9.30	retention enema			
1½ oz	0.83	..	1.25	pack of 1000			d	CORTIPHENICOL (346 Dales)			
maxivits	20	0.66	1.00	CHAPPIE (967 Petfoods)				ear drops	10 ml	0.70	..
minivits	50	0.66	1.00	handy	2.32	0.37	0.04½	CORTODERM N (324 Crookes)			
multi vitamin/mineral				(6 dz)		(6 dz)		tube 1%	10 g	0.315	0.095
tablets	80	0.63	0.95	CHLORACTIL (1548 DDSA)				COTY (301 Coty)			
200	1.33	..	2.00	tablets 25 mg	100	0.26	†s4B	Originals			
				50 mg	100	0.48	†s4B	lash'n liner	11.22dz	5.05dz	1.90 i

	Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p		
COVEXIN 8 (208 BW)				DURHAM DUPLEX (1526 DDR)				EYLURE (443 Eylure)					
vaccine (vet.) 50 ml	..	..	1.05	safety razor, folding	100	4.72dz	1.42dz	0.71	Lashfix	1.21dz	0.53dz	0.20
100 ml	..	..	1.95	100	7.72dz	2.32dz	1.16	Nailfix	1.21dz	0.53dz	0.20	
250 ml	..	..	4.10	kit	100 c	5.36dz	1.61dz	0.81	nail polish remover	1.94dz	0.85dz	0.32
syringe pack	..	..	0.50	101				face makers			d	
box of 6 needles	..	..	1.50	safety razor "T" shape	300	4.47dz	1.54dz	0.69	nail polish			d
Crowes Cremine (751 LL)			d	home hair trimmer	700	2.99dz	0.90dz	0.45	FAITHFUL (967 Petfoods)				
CROWES CREMINE (558 Halas)			i	with blades	..	4.07dz	1.22dz	0.61	handy	3.61	0.57	0.07	
tin	1.84dz	0.83dz	0.30	razor blades				large	(6 dz)	(6 dz)			
CROWN (1073 Robinson)				stainless (5)	1.69	0.51	0.15		(4 dz)	(4 dz)	0.12		
wool felt 6	0.636dz			(10 pkts)	(10 pkts)			FAMILIA (304 Costa)					
4680	0.902dz			1.79	0.54	0.16		baby food 2½ oz	0.63dz				
4681	0.902dz			(20 pkts)	(20 pkts)			13 oz	2.62dz				
CULLEN'S MRS (330 C&D)				blades for trimmer	..	1.79	0.54	0.16	Swiss Berchermuesli				
cough balsam	1.25dz	0.38dz	0.17	(20 pkts)	(20 pkts)			2½ oz	0.63dz				
corn plaster	3.60	1.08	0.04½	stropping kit	90	4.29dz	1.29dz	0.65	13 oz	2.60dz			
	(gross)	(gross)		stropping attachment	80	0.86dz	1.12dz	0.13	FARLEYS (448 Farleys)				
headache powders	1.35	0.41	0.02	swinging strop	70	2.41dz	0.72dz	0.36	baby dinner and sweet range			d	
tablets	(120)	(120)		DURST (673 J of H)				100 ml	1.76dz	..	..	0.22
	1.35	0.41	0.02	enlarger	F 30	..	..	34.98				
indigestion laxative pills	(gross)	(gross)		Dutton's (398 GD) entire entry				d	FELSOL (181 Felsol)				
Macleans stomach powder	6.60	1.98	0.08						(distributors 115 Bengue)				
	(gross)	(gross)		DUTTON'S (1169 BGS)				i	FENNINGS (1534 Fennings)				
11.50	3.45	0.14		cough mixture	..	1.00dz	0.30dz	0.15	mixture				
singles	(gross)	(gross)		..	1.60dz	0.48dz	0.26	0.26	lemon flavour for				
	(gross)	(gross)		DUVADILAN (1539 Duphar)					influenza	1.38dz	0.41 dz	0.19½c	
CUPAL (333 Cupal)				ampoules 10 mg 2 ml 6	0.55	..	..		original stomachic	1.38dz	0.41 dz	0.19½
bismuthated magnesium				packs of 5	..	..	..	d	mixture			d
ovals tins 2 oz	0.80dz	0.22dz	0.11½	DYLON (816 Mayborn)					FENOX (147 Boots)				
ginger flavour,				quick wash	..	1.20dz	..	0.15	nasal drops ½ oz	1.00dz	..	0.12½	
Friar Tuck 3 oz	1.10dz	0.18dz	0.15	tie & dye kit	..	4.00dz	..	0.50	compound 170.4 ml	2.98dz	0.895dz	0.44 +	
CUSSONS (338 Cussons)				tablets	0.86dz	0.26dz	0.12		454 ml	5.91dz	1.745dz	0.87 +	
Imperial Leather				1.28dz	0.385dz	0.18			500 ml	0.23			
soap toilet	0.59dz	0.175dz	0.07½	2.20dz	0.66dz	0.30½			11	0.44			
CUTEX (256 CPL)				EKAMMON (1305 WB)					21	0.82			
Blinkers	2.53dz	1.24dz	0.45	tablets	100	0.38	0.114	0.68	FIBRON (1054 R & B)				
CUTICURA (1491 Cuticura)				soluble	50	0.22	0.066	0.40	cream	25 g	0.09	0.13	
hand cream	3.08	1.35	0.15	ELMBALM (250 Chee tham)					75 g	0.20	..	0.30	
tube	(40)	(40)		ointment	small	1.05dz	0.31dz	0.16	balm	..	1.47dz	0.45 dz	0.20
CYCLOMET (180 BEP)				medium	2.25dz	0.67dz	0.30	0.30	FLEXOPLAST (1073 Robinson)				
tablets 200 mg	50	0.32	..	large	0.75	0.22	1.30	1.30	elastic bandage adhesive				
100	0.57	..	..	EMLAB (848 Minnesota)					B.P.C. full spread			
250	1.28	..	..	brewers yeast tablets	50	1.23dz	..	0.14½	4 in x 3 yd	4404	4.961dz	
1000	4.74	..	..	100	1.87dz	..	0.22½	0.22½	6 in x 3 yd	4465	7.344dz	
DALACIN C (1263 Upjohn)				250	3.10dz	..	0.37½	0.37½	B.P.C. half spread				
paediatric granules				childrens cough mixture	125 ml	1.33 dz	0.399dz	0.19½	2½ in x 3 yd	4420	3.261dz		
to make 100 ml	1.20	..	..	iron & brewers yeast tablets	50	1.23dz	..	0.14½	wound dressing flexible B.P.C.			
DAPPLE (1072 CR&Co)			TS	100	1.87dz	..	0.22½	0.22½	1½ in x 2 in	4260	0.450dz
12 oz	2.00dz	0.30dz		250	3.10dz	..	0.37½	0.37½	factories pack assorted	4267	1.534
DEAKIN'S (360 D&H)				rubber gloves	1.33dz	0.15dz	0.17½	0.17½	wound dressings				
cough & cold healer				sunburn medicated cream	100 g	3.00dz	0.90dz	0.46 +	1½ x 1½ in x 144	4270	0.761		
inflammation remedy				tooth tincture	5 ml	0.85dz	0.255dz	0.12	1½ x 2 in x 144	4271	0.903		
100 ml	1.36dz	0.45dz	0.21½	ENDOCIL (1419 Intec)					2 x 3 in x 144	4272	1.311		
200 ml	2.205dz	0.665dz	0.33½	hand care	30 g	0.169	0.076	0.33	2½ x 3½ in x 144	4273	1.737		
DEANASE D.C. (291 Consolidated)				ENERGEN (1114 SEF)				d	3½ x 4½ in x 144	4274	2.796		
DECASERPYL (1087 Roussel)				ENERGEN (1438 RHM)				i	individually wrapped				
tablets 5 mg	100	2.00	..	ENTERSORB (1352 Wyeth)					¾ x 1½ in x 100	4374	0.577		
500	9.83	..	..	tablets (vet)					¾ x 2½ in x 100	4375	0.647	
10 mg	100	3.67	..	pack of 50					¾ x 3 in x 100	4376	0.663		
500	18.27	..	..	EPITONE (147 Boots)					1½ x 1½ in x 100	4370	0.836	
DECASERPYL PLUS (1087 Roussel)				vitamin and iron tonic					1½ x 2 in x 100	4371	0.913		
tablets	100	3.92	..	250 ml	1.76dz	..	0.22	0.22	2 x 3 in x 100	4372	1.270		
DEEP (102 CB)				500 ml	3.20dz	..	0.40	0.40	2½ x 3½ in x 100	4373	1.715		
active treatment				ERASMIC (412 Elida)					flexible dressing strips				
shampoo	3.60dz	1.08dz	0.54	shaving stick	..	0.83dz	0.25dz	0.11	¾ x 1½ in x 144	4275	0.494		
conditioning shampoo	3.60dz	1.08dz	0.54	refill	..	0.83dz	0.25dz	0.11	¾ x 2½ in x 144	4276	0.544		
therapy treatment				ESTEE LAUDER (425 ELC)					¾ x 3 in x 144	4277	0.589		
shampoo	3.60dz	1.08dz	0.54	Estee bath oil ½ oz	..	..	..	5.00	FLOR DE BLASON (317 CS)			
DELTA-BUTAZOLIDIN (501 Geigy)				1 oz	8.50	lotion	4 oz	0.18	0.10	0.40
tablets	100	1.61	..	body cream	5.00	soap	large	2.08dz	0.76dz	0.33
packs of 30 and 150			2.41½s4BTS	superpore spray	..	..	..	2.25	bath	3.60dz	1.32dz	0.58
DENTU-CREME (1178 Stafford)			d	lip glossers	stick	..	..	1.30	4 oz	0.23	0.105	0.50
standard	1.06dz	0.32dz	0.15	wake-up mask	..	..	..	2.10	FORTIOR (878 Napp)			
large	1.47dz	0.44dz	0.21	ETHISAN (312 AC)					tablets	25	0.18		
DEWDOWN (918 Or-Lem)				100 ml	0.107	0.032	0.20	0.20	150	0.90			
squashes	1.18dz	tax paid	0.13	21	1.088				FREEZONE (655 ICC)				
DIAMON-DEB (957 Perl)				EUGENE (431 Eugene)					corn remover	..	1.17dz	0.36dz	0.16
nail files	4 in	4.32dz	1.945dz	(distributors 67 Ashe)					FRENCH ALMOND (1221 Windsor)				
6 in	5.42dz	2.44dz	0.90	shampoos luxury	20 cc	0.56dz	0.16dz	0.09	talcum shaker	2.04dz	0.89dz	0.36	
8 in	6.72dz	3.025dz	1.10	210 cc	2.14dz	0.63dz	0.29	0.29	velvet smooth	4.37dz	1.91dz	0.77	
glaze	5.76dz	2.59dz	1.00	liquid cream	13 oz	1.63dz	0.48dz	0.25	FRESH & DRY (172 BMCL)				
DIETADE (374 DFL)				delacquer	26 g	0.31 dz	0.09dz	0.06	blue and herbal				
DIETADE (840 EMF)				shampoos existing entry					aerosol	120 g	0.234	0.105	0.42
desserts	0.81dz	..	0.09	EUMIG (673 JoH)					165 g	0.302	0.136	0.54	
fruit sugar	0.263	..	0.35	sound projector	Mark 710D	139.59	large	28 cc	0.176	0.079	0.32
low calorie salad dressing	1.26dz	..	0.14	EURAX (501 Geigy)					42 cc	0.219	0.099	0.40	
DIGESPIRIN (1169 BGS)				lotion	150 ml	0.33	..	0.49½	..	0.16	0.072	0.28	
antacid	0.11	..	0.15	11	1.71	..	..	2.56½	FRESH-SOX (848 Minnesota)			
DIOVOL (1441 Wallace)				packs of 500 ml and 2 l				d	deodorant insocks	2.43dz	0.729dz	0.35	
suspension	16 oz	0.56	0.17	EVIAN CACHET (1519 SA)					FUCIDIN H (747 Leo)				
tablets	50	0.27	0.08	half bottles	2.56	0.46	0.19	0.19	gel	10 g	0.38		TS
250	1.23	0.37	2.21½	bottles	(1½ dz)	(1½ dz)	0.28	0.28	25 g	0.80			TS
forte	100	1.16	0.35	cans	4.03	0.72	0.10	0.10	GADE (621 Howden)				
DIXCEL (189 BT)				(5½ dz)	(5½ dz)				entire entry				d
cuisine kitchen towels				EXCEDRIN (172 BMCL)					GALA (876 MP)				
twin pack	1.64dz	0.18dz		tablets	36	0.176	0.053	0.29	sensitive cleanser	4.43dz	1.995dz	0.75	
DOSULFIN (501 Geigy)									sensitive freshner	4.43dz	1.995dz	0.75	
DOXYLAMIN (1055 RM)									GAVISCON (1037 Reckitt)				
2 oz	2.135dz	0.64dz	0.29						tablets	20	0.333
4 oz	3.385dz	1.015dz	0.46						GIVENCHY 111 (1589 Givenchy)				
DRISTAN (655 ICC)													

	Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p	
OCULUCIDON (1563 Enzypharm)					POLYTAR (1191 Stiefel)				RHEUMAJECTA (1563 Enzypharm)			
ODOL (235 CW)					emollient 230 ml 0.78 1.17				RIBENA (103 Beecham)			
mouthwash	45 cc	1.66dz	0.47dz	0.23	1000 ml	2.30	.. .. 3.45		blackcurrant drink			
	85 cc	2.66dz	0.76dz	0.37	liquid 65 ml 0.22 0.066 0.40				standard 2.09dz 0.325dz 0.23			
toothpaste	60 g	1.08dz	0.31dz	0.15	150 ml 0.36 0.108 0.65				family 2.79dz 0.45dz 0.31½			
	107 g	1.93dz	0.55dz	0.27	1000 ml 1.80 0.54 3.24				* includes 0.025 for container			
OILATUM (1191 Stiefel)					POUDRE SIMON (317 CS)				RIDDOVYDRIN (1059 Riddell)			
application	0.30	0.09	0.54		translucent 40 g 11.05dz 4.975dz 1.95				elixir 100 ml 0.22 0.08 0.38			
bar	0.20	0.06	0.36		POWERIN (655 ICC)				RIGHT GUARD (514 Gillette)			
emollient	0.42	0.126	0.76		tablets 12 1.10dz 0.33dz 0.15				anti perspirant 130 g 2.87dz 1.23dz 0.44			
OOZOO (250 Cheetham)					30 2.05dz 0.62dz 0.28				RIPASON (11 ASL)			
denture powder	small 0.70dz 0.21dz 0.10½				PREDICTOR (1450 CPL)				tablets 30 0.42 0.63			
large	1.05dz 0.31dz 0.15½				home pregnancy diagnosis kit .. 1.18 1.75				150 1.88 2.82			
ORGANIDIN (1305 WB)					PRE-OP (503G)				vial 10 ml 0.58 0.87			
solution	25 ml 0.29 0.087 0.52				solution 10 oz 0.30 0.09				RISUNAL (503G)			
ORLANE (1145 Sirex)					PREPARATION "H" (655 ICC)				cream 20 g 0.20 0.06			
eyebrow pencil	.. .. 1.00				ointment 1.83dz 0.55dz 0.25				ROBADEN (11 ASL)			
gold/silver	.. .. 1.75				3.15dz 0.95dz 0.43				ampoules 1 ml 6 0.62 0.18 1.08			
eye shadow/	.. .. 1.75				suppositories 6 1.47dz 0.45dz 0.20				30 2.52 0.76 4.54			
cheek gleamer	.. .. 1.75				PRETTI-NECK (1043 RBUK)				tablets 30 0.61 0.18 1.08			
OR-LEM (918 Or-Lem)					contouring lotion 9.37dz 2.81dz 1.45				150 2.52 0.76 4.54			
black currant low calorie	0.90dz tax paid 0.10				contour mask 8.76dz 3.94dz 1.50				ROBINSONS (1449 R & CFD)			
drink	1.25dz tax paid 0.14				PRIPSEN (1037 Reckitt)				baby syrup 6 oz 1.385dz 0.16			
	1.25dz tax paid 0.14				existing entry				RODINE (1047 Rentokil)			
syrup	1.80dz tax paid 0.20				PRIPSEN (1037 Reckitt)				rat bait sachet (2) 0.25			
	1.39dz tax paid 0.15				powder 10 g 0.10 0.14				large 0.75			
cordials	2.12dz tax paid 0.23				PROCTOSEDYL (1087 Roussel)				7 lb 1.50			
pure lemon juice	1.25dz tax paid 0.14				ointment 15 g 0.55				RONSON (1079 Ronson)			
	1.80dz tax paid 0.20				30 g 1.05				electric razors			
sweetened	1.25dz tax paid 0.14				suppositories 12 0.48				model			
	1.80dz tax paid 0.20				PROPA P. H. (1545 Vestric)				M 21 5.44 1.63 9.13			
squashes	1.39dz tax paid 0.15				lotion 165 ml 0.32 0.095 0.58				RS 25 4.29 1.29 7.21			
low calorie	1.08dz tax paid 0.12				PROSTALIN (137 Blakoe)				TS 850 5.44 1.63 9.13			
OSPENEFF 125 (1098 Sandoz)					100 0.55 0.165 1.00				rechargeable RS 855 11.12 2.98 18.32			
tablets 125 mg	20 0.40 0.60	TS			PYCAZIDE (1154 SNP)				hairdryers			
	100 2.00 3.00	TS			tablets, 50 mg				Escort ES 66 5.99 1.80 10.06			
OSSOPAN (11 ASL)					500				Escort 2000 ES 001 6.86 2.06 11.52			
powder	20 g 0.55 0.16 0.99				PYOREX (115 Bengue)				de luxe ES 002 8.00 2.40 13.44			
	50 g 1.26 0.38 2.28				toothpaste 50 g 0.12 0.04 0.20				Rio single RI 7 3.99 1.20 6.71			
tablets	30 0.37 0.11 0.66				QUICK ACTION (1169 BGS)				dual RI 1/4 4.27 1.28 7.17			
	150 1.60 0.48 2.88				cough remedy .. 0.17 0.25				single RI 6			
	1000 9.20 2.76 16.56				RADIOL (1023 Radiol)				dual RI 3			
OVERONES (137 Blakoe)					electuary 560 g 0.60 0.18 1.02				ROSE'S (1109 Schweppes)			
100	0.55 0.165 1.00	TS			RANK ALDIS (1027 Rank)				diabetic squash			
					projectors				orange and lemon 1.595dz 0.285dz			
					Tutor 2				lime juice cordial 20 oz 1.385dz 0.25dz			
					with 10 cm lens slide				RUMALON (11 ASL)			
					carrier and lamp				ampoules 1 ml 5 0.98 0.29 1.75			
					with 10 cm lens indexing				25 4.14 1.24 7.45			
					film winder and lamp				vials 5 ml 1 0.98 0.29 1.75			
					with film winder slide				5 4.14 1.24 7.45			
					carrier and lamp				pack of 25 0.09			
					body only				425 g 0.96dz 0.15			
					RAVERON (11 ASL)				738 g 1.58dz 0.15			
					ampoules 1 ml 6 1.00 1.50				SANOID (339 CG)			
					30 4.50 6.75				cotton wool B.P.C.			
					RAVINA (1369 RW)				1 oz 0.51dz 0.06½			
					pony tail holders 226 0.96dz 0.29dz 0.15				2 oz 0.86dz 0.11			
					258 0.96dz 0.29dz 0.15				4 oz 1.43dz 0.16½			
					259 0.96dz 0.29dz 0.15				16 oz 4.75dz 0.55½			
					260 1.28dz 0.38dz 0.20				½ oz 0.37dz 0.04½			
					Reban (525 Golden) existing entry				8 oz 2.57dz 0.30			
					REBAN (525 Golden)				16 oz 4.56dz 0.53½			
					setting lotion .. 0.88dz 0.40dz 0.14				crepe bandage B.P.C.			
					.. 3.54dz 1.60dz 0.56				2 in 1.26dz 0.17½			
					shampoo sachet 1.23 0.37 0.09				2½ in 1.58dz 0.21			
					(2 dz) (2 dz) 0.41				3 in 1.80dz 0.25			
					bottle 2.82dz 0.84dz 0.41				3½ in 2.10dz 0.30			
					RECOSEN (11 ASL)				4 in 2.42dz 0.32			
					ampoules 6 0.54 0.16 0.98				5 in 2.94dz 0.36			
					30 2.28 0.68 4.10				6 in 3.57dz 0.43			
					tablets 30 0.58 0.16 1.03				1 yd 0.78dz 0.10			
					150 2.46 0.74 4.42				3 yd 1.70dz 0.22½			
					RENOTIN (1498 L & SL)				6 yd 3.11dz 0.36½			
					cream 50 g 1.20 1.60				12 yd 6.05dz 0.71			
					450 g 6.60 8.80				SAN PELLEGRINO (1519 SA)			
					aluminised felt 0.90 1.20				splits 2.13 0.38 0.14½			
					RENTOKIL (1047 Rentokil)				(2 dz) (2 dz) 0.18			
					woodworm fluid				half bottles 2.70 0.48 0.18			
					quick drying 1 gal 2.60				bottles (2 dz) (2 dz) 0.26			
					5 gal 12.00				SAVLON (649 ICI)			
					RETICIN (1548 DDSA)				babycare			
					tablets 100 2.95 TS				napkin liners 50 2.24dz 0.28			
					REVILON (1052 Revlon)				100 3.68dz 0.46			
					colorshine				liquid 5 l 1.075 0.325 1.68½			
					colour silk				lozenges 0.90dz 0.27dz 0.14½			
					ultra soft blonde				SCHOLL'S (1108 SMC)			
					Eyemakers a la Carte				arch cushions pr 0.43 0.65			
					eye gleamer				bath salts			
					eye shiners				large 1.10dz 0.495dz 0.19			
					lid lights				Poroplast adhesive			
					face make up				bandages 2½ in 3.24 0.41			
					check shines				3 in 3.80dz 0.48			
					REXALL (848 Minnesota)				surgical hosiery			
					acne treatment cream d				elastic net			
					lotion d				below knee pr 1.16 1.74			
					brewers yeast tablets g 7½				thigh length pr 1.48 2.22			
					all packs				thigh length for men			
					bronchial and catarrh syrup				pr 1.62 2.42			
					both packs				pr 0.92 1.38			
					childrens cough mixture				pr 0.76 1.14			
					iron and brewers yeast tablets				elastic yarn			
					all packs				flatbed			
					rubber gloves lined				below knee pr 1.85 2.78			
					tooth tincture				thigh length pr 2.33 3.50			
					triple action cough				thigh length for men			
					treatment d				pr 2.45 3.68			
					zinc and castor oil cream				pr 1.20 1.80			
					Rheumajecta (444 F.A.I.R.)							

paper SHOPTALK



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Kleenex FOR MEN

GETS BIGGEST EVER BOOST



Kleenex for Men, Britain's biggest selling tissue, is being given a massive boost during January with a heavyweight "1½p off promotion" which is confidently expected to more than double sales during the promotional period.

This follows last autumn's highly successful "money-off" promotion which doubled volume and made September the highest ever month for Kleenex for Men sales.

Planned to take full advantage of the peak period for tissue sales, the promotion will be backed by full colour, whole page advertisements in Woman, Woman's Realm, Woman's Weekly and My Weekly as well as in-store display material.

"Money-off" is best

Research has proved "money-off" promotions to be the most attractive to both
continued on page 3

QUALITY AND SERVICE



That's what Prudhoe means to

Prudhoe Mill, Europe's largest and most sophisticated tissue mill was opened by Princess Anne on Monday November 29th.

Built by Kimberly-Clark on a 53 acre site at Prudhoe near Newcastle-upon-Tyne, the ultra modern £10 million plant is already having dramatic and far-reaching effects on the sales of Kimberly-Clark products throughout the U.K.

One of the most outstanding is that Kimberly-Clark, like many other companies, had a marketing imbalance in that they were on the whole stronger in the South than in the North. Now, however, the publicity generated by the arrival of K-C at Prudhoe, and the related sales efforts, has meant that the company and its brand names, Kleenex, Kotex, Delsey and Ballet are becoming as well-known in the North as in the South. The startling effect on demand can be judged by comparing latest distribution statistics for the North with a year ago.

Sterling Distribution Standard Region—North		
	May- June 1970	May- June 1971
K-C Products	100	175

In addition research has shown that market growth is significantly faster in the North than throughout

the country as a whole—and this does not apply to the paper products market only:

Paper Products— Market Growth % Change Jan-June '71 over Jan-June '70		
	Standard Region— North	National
Paper Products	+18%	+9%

Nationwide Benefits

However, the benefits of Prudhoe Mill will be felt by retailers and consumers alike. The new tissue machine at Prudhoe is quite simply the best in the world, incorporating many advanced features such as K-C's revolutionary Crescent Former unit which gives vital strength

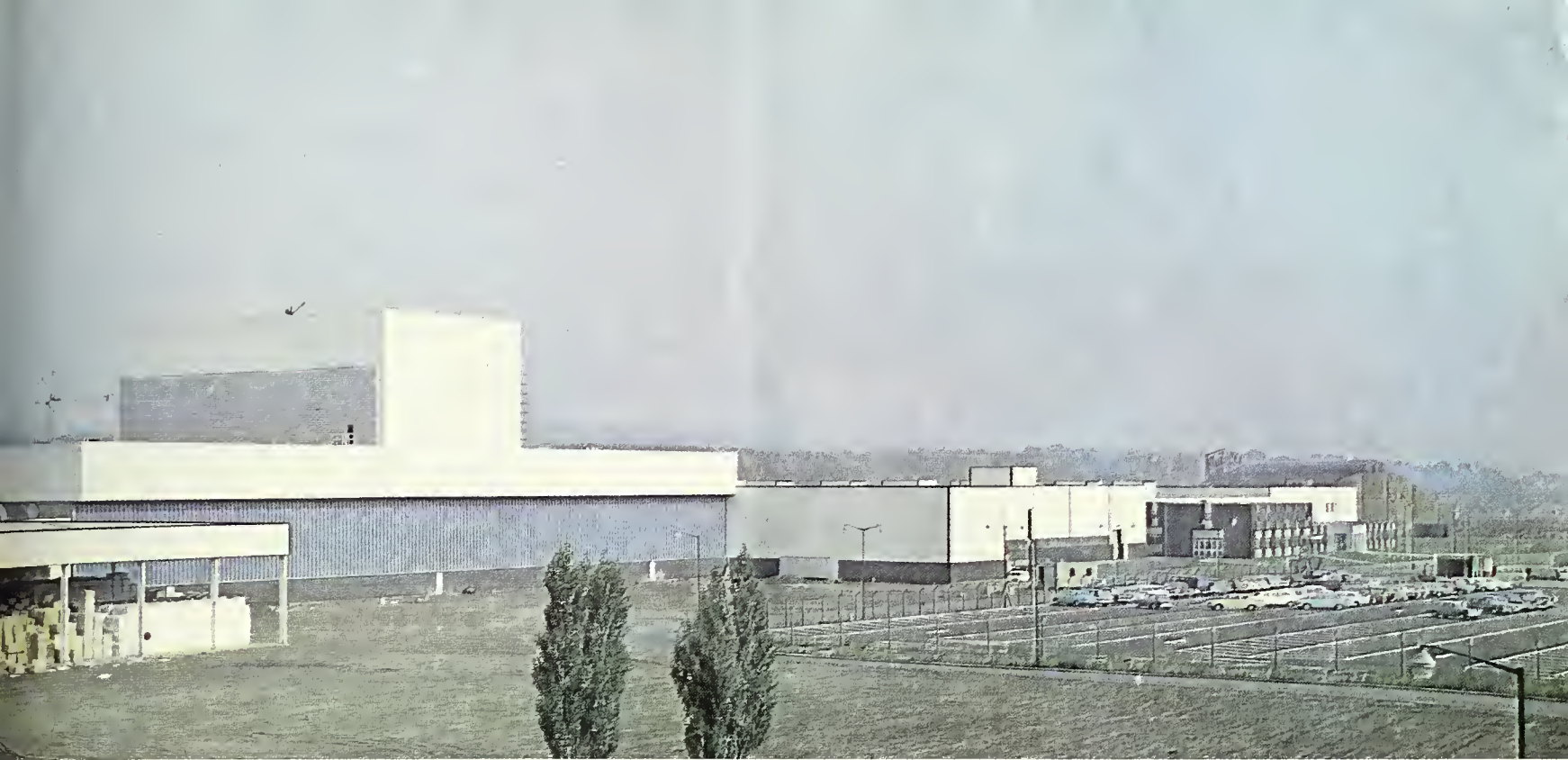
*Panoramic view of the
£10m. Prudhoe Mill*

*H.R.H. Princess Anne
opened Prudhoe Mill on
29th November 1971*



control in the manufacture of tissue at high speed. As a result the quality of K-C products will be even better than in the past.

For the retailer, the additional production capacity means faster and easier distribution both from Larkfield Mill in the South and from the new distribution depot at Prudhoe Mill in the North.



ne retailer

continued from page 1

shopper and retailer. They preferred promotions in the following order:

1. Money-off
2. Extra free product

3. Money-saving coupon
4. Free with-pack offer

In addition money-off promotions were most preferred by retailers for their ease of handling.

HOW TO COMFORT A MAN (AND SAVE 1½p)

13p off Kleenex for Men is not to be sneezed at. And it's yours now. So get him a lovely big bunch of Kleenex for Men, the **strong**, man-sized tissues for colds and sneezes. So soft and absorbent and their extra size makes them ideal for lots of other uses around the house too. Look for the big red-black-and-gold box with a bold '13p off'. Better still, with a saving like this, set the family up with several boxes – and nip that cold in the bud!

What a blessing there's **Kleenex!**



—now 1½p off!

The Kleenex for Men pack

The new Kleenex for Men pack has also proved a run-away success. Research has shown that the new pack is preferred 73%–27% over the main competitor.

In addition, it was preferred:

72% for attractiveness
74% for being modern and up-to-date.

62% for communicating the quality of the product.

The Kleenex for Men colour advertisement featured in leading women's magazines.

TALKING POINT

20% of all facial tissue sales are made in January.

Kleenex for Men is Britain's biggest selling tissue with nearly 50% of the man size market.

Kleenex for Men sales doubled during the period of the last "money-off" promotion.



Kotex

moves ahead

Kimberly-Clark's Kotex products are a fast-growing and successful range, which are now taking a significant slice of the £25 million sanitary protection market.

Heavier than ever promotion is planned for this year with sustained advertising campaigns for all products as well as attractive and valuable promotions.

Kotex Tampons had an outstandingly successful launch in the London TV area and met with immediate and enthusiastic acceptance from consumers. Although only launched last June, according to the Attwood Consumer Panel survey, the product had already achieved a 12.1% market share by October.



Production has been in full swing at Kimberly-Clark's new Prudhoe Mill for some months now, and this has improved the stock position.

Kotex New Freedom, the towel and pantie set is making a name for itself with a steadily increasing market share. Most significant of all is the 16.5% market share among girls in the 13-17 age group, nearly three times the national share. This is important because research has shown that it is in the first few years - up to the age of twenty-four - that a woman decides which brand she will use. After this age it is very difficult to persuade her to change

her mind, so Kotex New Freedom looks assured of a secure, growing market.

Kotex feminine towels were completely revitalised during 1971, and there are more exciting plans for the product this year. Shoppers found the colourful and gay new polybag very attractive, and sales increased substantially. Capitalising on this success heavy and continuous advertising will break in February to support Kotex feminine towels. Using whole pages in leading women's magazines, this launches a new and aggressive attack on the sanitary protection market.

Kleenex kitchens towels

-market lead increased

Latest market share statistics for kitchen towels show that brand leaders Kleenex kitchen towels have increased a further 6.3% to 26.4% in the period March-September 1971, establishing themselves even more firmly as the major force in this £7.5 million market.

Kleenex kitchen towels have proved themselves to be a persistent best seller—according to retail audit statistics they are the fastest selling brand off the shelf and have a rate of sale per shop of one-and-a-half times their nearest competitor.

In percentage terms kitchen towels are the fastest growing sector of the paper products market—30% this year—and from as little as £3.8m. in 1968 it will increase to about £9m. this year. With profit margins substantially higher than the average

grocery line—15-25% compared with 10% on items such as tea and butter—this is a really significant figure.

New Uses

An interesting new development is the wide range of uses kitchen towels are now being put to outside the kitchen. The parallel between this and earlier development of Kleenex tissues is easy to see. When Kleenex tissues were first introduced they were used primarily for colds, but over the years the public has discovered a multitude of uses for them.

In the same way, Kleenex kitchen towels which were once used only for mopping up in the kitchen are now used for table napkins, decorations and tasks around the house, in the garage, on the do-it-yourself workbench and in the garden.



A well-designed in-store kitchen towel display in a large supermarket.

'Kleenex', 'Ballet', 'Kotex' and 'Delsey' are the registered trade marks of Kimberly-Clark Corporation.

Produced for KIMBERLY-CLARK LTD.,
Larkfield, Kent,
by
DANIEL J. EDELMAN LTD., Public Relations,
43-44 Albemarle Street, London, W.1.

		Trade £.p	Tax £.p	Retail £.p			Trade £.p	Tax £.p	Retail £.p			Trade £.p	Tax £.p	Retail £.p
kneecaps	pr	1.20	..	1.80	STUTE CONTINENTAL (1569 DPUK)							SURAMA (1282 VB)		
fine thread					diabetic preserves 15 oz	5.57dz	..	0.29				medicated cigarettes 20	1.50dz	0.45dz
below knee	pr	1.30	..	1.94	juices and drinks							SURE (412 Elida)		
thigh	pr	2.75	..	4.12	apple juice 7 fl oz	1.23dz	tax paid	0.12				deodorants		
leggings	pr	0.80	..	1.20	34 fl oz	3.075dz	tax paid	0.30				aerosol mist	2.10dz	0.945dz
anklets	pr	0.80	..	1.20	apricot nectar							anti-perspirant aerosol		0.31
kneecaps	pr	0.80	..	1.20	34 fl oz	3.895dz	tax paid	0.38				handy	2.435dz	1.095dz
stout thread					blackcurrant drink							large	3.115dz	1.40dz
below knee	pr	1.30	..	1.94	7 fl oz	1.23dz	tax paid	0.12				roll-on	2.025dz	0.91dz
thigh	pr	2.55	..	3.82	34 fl oz	4.31dz	tax paid	0.42				spray	1.635dz	0.735dz
leggings	pr	0.80	..	1.20	grape juice red 7 fl oz	1.23dz	tax paid	0.12				SYR. PECTORALIS RUB (1545 Vestric)		c
anklets	pr	0.80	..	1.20	34 fl oz	3.69dz	tax paid	0.36				SWOOP (967 Petfoods)		
kneecaps	pr	0.80	..	1.20	orange juice 7 fl oz	1.23dz	tax paid	0.12					1.20	0.19
Unitens					34 fl oz	3.075dz	tax paid	0.30					(2 dz)	(2 dz)
below knee	pr	1.30	..	1.94	STYX (1523 Rallet)							TABAC ORIGINAL (443 Eylure)		
thigh	pr	2.75	..	4.12	cream fatale	0.48	0.216	0.95				eau de Cologne 15 cc	..	0.32
anklets	pr	0.80	..	1.20	desteny drops	0.625	0.281	1.25				hair gel	..	0.87
Tubegauz					eau de mischief 1 oz	0.325	0.146	0.65				shaving foam 150 g	..	1.33
No. 01		2.80dz	..	0.35	4 oz	0.61	0.275	1.20				80 g and 135 g sizes	..	d
No. 12		3.69dz	..	0.46	quick silver powder	0.20	0.09	0.40				soap-on-a-rope	..	1.25
No. 34		3.98dz	..	0.48	spell spinning spray	0.455	0.205	0.90				TAMPOVAGAN (221 Camden)		
No. 56		5.51dz	..	0.68	triple ripple bath brew	0.48	0.216	0.95				penicillin, sulphamamide		
No. 78		6.59dz	..	0.82	witches potion	0.48	0.216	0.95				and sulphathiazole		
No. T1		9.35dz	..	1.16	SULEO (671 Jeyes)							100	17.85dz	1.98½ts4BTS
No. T2		12.16dz	..	1.50	emulsion 80 ml	1.02dz	0.31dz	0.14				penicillin 5000 iu	..	d
SCORE (172 BMCL)					shampoo 8 ml	1.28dz	0.38dz	0.18				TANCOLIN (810 Maw)		
hairdressing 38 g	0.119	0.054	0.21		SULFRIN (1201 Superville)							childrens linctus 100 cc	1.66dz	0.20 +DDI
80 g	0.196	0.088	0.35		shampoo	0.25	0.07	0.45				winchester (2l)	1.65	†DDI
SCOTTS (1113 S&B)					SULPHAMEZATHINE (649 ICI)							TANNAFAX (208 BW)		d
emulsion 225 ml	2.79dz	..	0.31		injection 1g/3ml							entire entry		
450 ml	4.77dz	..	0.53		ampoule 25	2.10	..	3.15	†s4BTS			TARDROX (228 Carlton)		
SCRUBBS (671 Jeyes)					SUN REAL (918 Or-Lem)							cream 30 g	0.18	
ammonia 540 ml	1.22dz	..	0.12	†	whole orange/lemon	1.08dz	tax paid	0.12				TARSOLVE (204 Bunar)		
SEDONAN (878 Napp)					low calorie orange/lemon	0.80dz	tax paid	0.09				6½ oz	0.25	0.37½i
ear drops 12 ml	0.20	..			low calorie pineapple/lime							TAVEGIL (1098 Sandoz)		
SENNALAX (312 AC)					juice cordial	0.93dz	tax paid	0.10				tablets 50	0.80	1.20 †s7
standardised senna tablets					SUNSILK (412 Elida)							500	7.70	11.55 †s7
tube 100	0.19	..	0.28		conditioner							TAYLORS (1073 Robinson)		
SEVILAN (580 DH&Co)				d	sachet 0.40dz	0.18dz	0.06					belladonna plasters porous		
acne cream 40 g	..	..			bottle 1.47dz	0.66dz	0.22					breast 6 in	0.888dz	0.265dz
SHIELD (412 Elida)					shampoos for normal, greasy, dry							7 in	1.021dz	0.305dz
anti-perspirant standard	2.435dz	1.095dz	0.36		or dull hair							boil plasters 3	0.907dz	0.27dz
large	3.115dz	1.40dz	0.46		bottle 1.32dz	0.395dz	0.18					144	2.27	0.74
SHINE (412 Elida)					magnum 1.96dz	0.59dz	0.27					corn plasters		
hair conditioner aerosol					SUPAVITE (172 BMCL)							sal acid		
6 oz	2.825dz	1.27dz	0.43		capsules 21	0.247	..	0.34				1¼ x 3in 20%	0.315dz	0.095dz
SILKY (1466 Nichol)					42	0.470	..	0.65				40%	0.353dz	0.265dz
hair spray 140 g	1.10	0.495	0.26		84	0.833	..	1.15				poorman's plaster	0.92dz	0.275dz
talc	0.98	0.44	0.30		SUPREME (752 Lenton)							sponge rubber adhesive		
SILVIKIN (105 BTD)					elastic hosiery							¾ x 36 x 18in	2.804	
hair spray regular	1.765dz	0.79dz	0.26		one-way stretch							¾ x 36 x 18in	2.222	
SIMPLE (25 AS)					fashioned knee and ankle							unspread		
(distributors 28 Alcos)					above knee pr	1.65	..	2.48				¾ x 36 x 18in	2.089	
hand care	1.668dz	0.80dz	0.25		anklets pr	0.75	..	1.12				¾ x 36 x 18in	1.505	
170 cc size	..	..	d		below knee pr	1.13	..	1.70				superfoam adhesive		
SINGLETONS (898 Northern)					kneecaps pr	0.75	..	1.12				¾ x 36 x 18in	1.194	0.355
eye ointment	0.12	0.036	0.22	†	seamless fine thread							¾ x 36 x 18in	1.59	0.475
SLIMWAY (442 Exello)					anklets pr	0.80	..	1.20				unspread		
(distributors 261 Christy)					below knee pr	1.30	..	1.95				¾ x 36 x 18in	0.859	0.255
slimming tablets	3.20dz	..	0.40		knee caps pr	0.80	..	1.20				¾ x 36 x 18in	1.304	0.39
S-M-A (1352 Wyeth)					seamless stout thread							wintergreen and capsicum		
liquid 370 ml	0.10				above knee pr	2.05	..	3.08				plasters 5 x 7½in	0.685dz	0.205dz
powder 450 g	0.34				anklets pr	0.80	..	1.20				7 x 11in	1.368dz	0.41dz
SMITH KENDON (1152 SK)					below knee pr	1.30	..	1.95				TEDRAL EXPECT (1310 WW)		
glucose boiled sweets					kneecaps pr	0.80	..	1.20				linctus 300 ml	0.52	0.155
16 oz	2.70dz	0.485dz	0.33		two-way stretch							TEMPO (1010 P&G) Southern, Tyne Tees, Yorkshire and		0.93½ts4A
SOFRADAX (1087 Roussel)					cotton							antiperspirant aerosol		
ear/eye drops 3 g	0.30			TS	above knee pr	2.25	..	3.38				medium	2.38dz	1.07dz
SOFRAMYCIN (1087 Roussel)					anklets pr	1.20	..	1.80				large	2.98dz	1.34dz
eye drops	0.24			TS	below knee pr	1.85	..	2.78				roll-on	2.05dz	0.925dz
eye ointment	3.5 g	0.10		IS	knee caps pr	1.20	..	1.80				deodorant aerosol		
nebuliser	15 ml	0.36		TS	thigh pr	2.33	..	3.50				medium	2.38dz	1.07dz
skin ointment	15 g	0.26		TS	nylon plated							personal	1.63dz	0.735dz
unitulle				d	above knee leggings							TERRAMYCIN (969 Pfizer)		
SORBITOL (EGIC) (1123 SLL)					pr	2.25	..	3.38				intramuscular injection		
30%	500 ml	1.05			above knee stockings							100 mg vial	0.25	..
SOVOL (235 CW)					anklets pr	1.20	..	1.80				TESTRONES (137 Blakoe)		1.00
liquid 4 oz	2.10dz	0.60dz	0.29		below knee leggings							100	0.55	0.165
tablets 12	1.08dz	0.31dz	0.15		pr	1.20	..	1.80				Tetrabid (917 Organon)		d
24	2.10dz	0.60dz	0.29		below knee stockings							TETRABID-ORGANON (917 Organon)		i
50	2.74dz	0.78dz	0.38		kneecaps pr	1.85	..	2.78				capsules 250 mg	100	3.38
PARINE (1352 Wyeth)					thigh leggings pr	1.20	..	1.80				500	16.67	TS
Latabs pack of 20				d	thigh piece	1.20	..	1.80				TETRACYN (969 Pfizer)		
SPECTRABAN (1191 Stiefel)					sheer nylon							intramuscular injection		
sun screen 60 ml	0.50	0.15	0.90		above knee pr	2.54	..	3.81				100 mg vial	0.18	..
SPRAY-MATE (506 Gerhardt)					below knee pr	2.29	..	3.44				TETREX (171 BLL)		d
Cologne 50 g	3.60dz	1.62dz	0.69		thigh pr	2.66	..	3.99				capsules packs of 16	..	..
TERICREPE (99 B&J)					super nylon							THEOGRAD (2 Abbott)		
bandage 2 x 36 in	0.14	..	0.20		above knee leggings							Filmtabs (5 x 30)	150	2.93
3 x 36 in	0.20	..	0.30		pr	2.25	..	3.38				packs of 100 and 500		d
TEROGLYL-15 (1087 Roussel)					above knee stockings							THICKEN HAIR (1412 Jackel)		
oral 3	0.32				pr	2.25	..	3.38				conditioner economy	0.25	0.115
TEROXIN (501 Geigy)					anklets pr	1.20	..	1.80				THROMBORAL (810 Maw)		
ointment					below knee leggings							12	3.24	
120 g	..	..	d		pr	1.20	..	1.80				TINTONA (1282 VB)		
stimulash (1382 Garotta)			d		below knee stockings							hair dyes	1.50dz	0.675dz
stimulash (1382 Garotta)			i		kneecaps pr	1.85	..	2.78				TOFRANIL (501 Geigy)		
TREPTAQUAINE (378 Dista)					thigh leggings pr	1.20	..	1.80				tablets 25 mg	100	1.36
1.0 g/2 ml	5	0.36	..	TS	thigh stockings							10 mg	pack of 50	0.71
5.0 g/10 ml	single	0.29	..	TS	pr	2.33	..	3.50				10 mg	100	..
1.0 g/3 ml	5	0.36	..	TS	pantie hose							packs of 60 and 250		1.06½ts4B
5.0 g/15 ml	single	0.29	..	TS	service light weight							TOGAL (533 Grabowski)		d
1.0 g/4 ml	5	0.36	..	TS	pr	2.21	..	3.32				tablets 42	2.10dz	0.63dz
5.0 g/20 ml	single	0.29	..	TS	springtime pr	1.98	..	2.97				TOM CAXTON'S TRUE BREW (1449 R&CFD)		
					summertime pr	1.60	..	2.40				kit	8.00dz	..
					superfit lightweight							TONIC AUX SIMPLES (317 CS)		
					pr	2.10	..	3.15				tubes 82 g	4.50dz	2.025dz
												TOPILAR (1584 Syntex)		
												cream 500 g		d
												ointment 500 g		d

	Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p
TORBETOL (1244 TLOC) shampoo ..	0.2667	..	0.40	VISCLAIR (1143 SPL) Visdair S (1143 SPL)			<i>i</i> <i>d</i>	ZUMAX (176 BCLO) nutritional supplement 150 ml	2.70dz	..	0.40
TRANSPULMIN (221 Camden) ampoules 50	22.50dz	6.75dz	3.06½ [†]	VISCLAIR S (1143 SPL) VITALIS (172 BMCL)			<i>i</i>				
Tribovax (208 BW) existing entry			<i>d</i>	57 cc	0.113	0.051	0.21				
TRIBOVAX T (208 BW) vaccine (vet.) 20 ml	0.63	..	0.84	114 cc	0.204	0.092	0.38				
TRIMSTER (1542 Trimster) baby products				200 cc	0.299	0.135	0.55				
bibs plastic	2.30dz	..	0.27½	VITATROP (137 Blakoe) 50	0.83	..	1.25				
face flannel	..	..	0.16	100	1.33	..	2.00				
pants covered	1.44dz	..	0.18	VITTEL GRANDE (1519 SA) half bottles	3.07	0.55	0.19				
TRIM TABS (903 NPU) slimming kit	6.00dz	..	0.75	(2 dz)	(2 dz)		0.28				
TRINURIDE (115 Bengue) tablets 100	1.31	0.39	2.14 †s1s4A	VITTEL HEPAR (1519 SA) bottles	2.24dz	0.41dz	0.28				
500	5.70	1.71	†s1s4A	Weldopa (1154 S & N) WELLCOME (208 BW)							
TRIO-KIT (1154 SNP) contact lens kit				influenza split virus vaccine			<i>d</i>				
standard TK3	1.20	0.19	1.79	pethidine hydrochloride							
de luxe TK4	2.25	0.56	3.56	injection 50 mg/ml			<i>d</i>				
TRUFOOD (1249 Trufood) baby cereal 227 g	1.54dz	..	0.16	pack of 100	..	..	<i>d</i>				
Follow-On 454 g	4.19dz	..	0.44	tablets 50 mg	..	..	<i>d</i>				
half cream 454 g	4.19dz	..	0.44	pack of 500	..	..	<i>d</i>				
humanised formula				tuberculin old human T			<i>d</i>				
454 g	4.19dz	..	0.44	WELLCOVAX (208 BW) vaccine			<i>d</i>				
TUSANA (147 Boots) 125 ml	1.76dz	..	0.22 †	WESCODYNE SURGICAL (115 Bengue) germicide 500 ml	0.55						
TWISSORS (957 Perl) standard	3.84dz	1.728dz	0.65	4.5 l	3.30						
de luxe	6.72dz	3.025dz	1.10	WHITE'S DR. (761 Lilia White) Koronets briefs	2.642dz	0.278dz	0.32				
ULTRAPEN (969 Pfizer) syrup 60 ml	..	..	<i>d</i>	pads	1.054dz	..	0.11				
UNG MORRHUAE CO (576 PH) 25 g	0.09	0.03	0.16	sanitary belt	0.996dz	0.117dz	0.12½				
URIGON (1054 R & B) dp 100 g	0.17			towels	0	1.392dz	0.14				
dp 200 g	0.31			1	1.463dz	..	0.15				
URISPAS (1584 Syntex) tablets 1000	23.95	..	†s4B	2	1.663dz	..	0.17½				
VALETTE (373 DHL) colour sprays 6 oz	2.40dz	1.03dz	0.40	3	1.758dz	..	0.18½				
16 oz	4.50dz	1.93dz	0.77	E1	0.767dz	..	0.08				
conditioner gloss 6 oz	2.00dz	0.86dz	0.34	Carefree	1.45dz	..	0.15				
16 oz	4.00dz	1.71dz	0.67		1.65dz	..	0.17½				
conditioning balsam				WILLIAMS (255 Chembro) Ice Blue							
sachet	0.25dz	0.107dz	0.05	Aqua-Velva							
double life setting lotion				after shave 55 cc	2.67dz	1.20dz	0.41				
20 cc	0.75dz	0.32dz	0.13	110 cc	4.44dz	2.00dz	0.68				
highlight foaming shades				WOODWARDS (1346 Woodward) baby cream 220 gm	2.52dz	..	0.28				
30 cc	1.20dz	0.52dz	0.21	WYOVIN (1352 Wyeth) tablets							
keratin acid cure 18 cc	0.60dz	0.26dz	0.10	pack of 50			<i>d</i>				
sachets	0.25dz	0.107dz	0.05	XANADU (446 FI) bath powder 5 oz	0.79	0.355	1.75				
metallic hair spray 6 oz	2.40dz	1.03dz	0.40	Cologne extraordinaire	1 oz	0.57	1.25				
16 oz	5.00dz	2.14dz	0.83	3 oz	1.24	0.56	2.75				
nontangle setting lotion				5 oz	1.69	0.76	3.75				
18 cc	0.60dz	0.26dz	0.10	spray 2 oz	0.79	0.355	1.75				
plastified setting lotion				hand and body lotion							
vial	0.50dz	0.22dz	0.09	8 oz	0.57	0.255	1.25				
set with beer styling lotion				parfum ¼ oz	1.74	0.785	3.85				
sachet	0.25dz	0.107dz	0.05	de luxe ½ oz	2.82	1.27	6.25				
semi permanent shampoo				purse ⅞ oz	1.33	0.60	2.95				
hair colours ..	0.37dz	0.16dz	0.06	refill ⅞ oz	0.88	0.395	1.95				
spraying lacquer 16 oz	2.87dz	1.23dz	0.50	soap-on-a-rope 5½ oz	0.69	0.205	1.35				
VA-PINE (810 Maw)				sponge ball set	2.43	0.73	4.75				
VASCUTONEX (218 Calmic) cream 30 g	1.92dz	0.58dz	0.29	talc shaker 3 oz	0.50	0.225	1.10				
500 g	1.13	0.34	2.04	whipped cream milk bath	6½ oz	1.00	1.95				
Vasolastine (444 F.A.I.R.) VASOLASTINE (1563 Enzypharm)			<i>d</i> <i>i</i>	YALCS (752 Lenton) nylon elastic hosiery							
VELDOPA (1154 S & N) tablets 500 mg	250	10.25	..	Superfine seamless							
VELDT (1169 BGS) VELTIS (115 Bengue) cream			†s4B <i>d</i>	full foot	pr	2.10	..	3.15			
perfumed 40 g	0.09	0.04	0.16	Superflex seamless							
70 g	0.13	0.06	0.23½	full foot	pr	2.10	..	3.15			
unperfumed 70 g	0.13	0.04	0.21½	Springtime support							
VIACUTAN (1305 WB) cream 1% 25 g	0.18	0.054	0.32	hose (70 den)							
VICHY (1519 SA) Surpastilles	1.03	0.18	0.05	seamless	pr	0.99	..	1.48			
(3 dz)	(3 dz)			Summertime support							
VICHY-CELESTINS (1519 SA) splits	2.20	0.40	0.13½	hose (40 den)							
(2 dz)	(2 dz)			seamless	pr	0.99	..	1.48			
half bottles	3.07	0.55	0.19	support socks for men	pr	4.63	0.07	1.01			
(2 dz)	(2 dz)			YALE (1354 Yale) Marina cotton wool dispenser							
large	2.24dz	0.41dz	0.28	420715	..	..	1.81				
VICHY-GRAND-GRILLE (1519 SA) bottles	2.24dz	0.41dz	0.28	deodoriser holder	420815	..	1.50				
VICHY HOPITAL (1519 SA) bottles	2.24dz	0.41dz	0.28	first aid kit	420503	..	4.92				
VICK (1055 RM) formula 44				tissue dispenser	420603	..	1.93				
cough linctus 2 oz	2.25dz	..	0.25	toilet pack dispenser	420605	..	1.34				
4 oz	3.60dz	..	0.40	toilet roll holder	440100	..	1.03				
VIGORTONE (918 Or-Lem) blackcurrant syrup	1.45dz	tax paid	0.15	tooth brush holder	410301	..	0.80				
glucose drink	1.18dz	tax paid	0.13	410302	..	..	1.21				
VIROL (152 Bovril) 250 g	1.84dz			YARDLEY (1355 Yardley) lipstick							
500 g	3.08dz			Soul Shimmer	..	0.229	0.103	0.45			
VIRULES (137 Blakoe) new formula 100	1.03	..	1.55	ZEASORB (1191 Stiefel) powder 6 oz	0.28	0.084	0.50				
Visdair (1143 SPL)			<i>d</i>	ZEISS IKON (673 J of H) projector P506	..	..	88.80				
				ZONULYSIN (810 Maw) ampoules 6	3.24						

AMENDMENTS TO KEY TO SUPPLIERS

61	APC	=	Armour Pharmaceutical Co Ltd Hampton Park, Eastbourne, Sussex. 0323 34721
137	Blakoe	=	Blakoe Ltd, 229 Putney Bridge Road, London SW15. 01-870 0973
245	Champion	=	Champion (Mexborough) Ltd, Washington Works, 97 Wellington Street, Sheffield S1 3SF. 0742-24371
363	DS	=	Declon Sponges Ltd, Cranborne Road, Potters Bar, Herts. Potters Bar 5715
385	DG	=	Gray Products Ltd, 2 Marshall Road, Hampton Park, Eastbourne Sussex. 0323 27871
386	Douek	=	E.M.Douek & Co Ltd, 62 Gloucester Place, London W1H 3HL. 01-935 1309
431	Eugene	=	Eugene Ltd, 61 Hallam Road, Nelson, Lancs. Nelson 66611
443	Eylure	=	Eylure Ltd, Grange Industrial Estate, Llanfrecfa Way, Cwmbran, Monmouthshire. Cwmbran 66611
503	G	=	Geistlich Sons Ltd, Newton Bar Long Lane (A41), Chester CH2 3QZ. 0244 47534
521	Glenwood	=	Glenwood Laboratories Ltd, 19 Wincheap, Canterbury, Kent 0227 60139
691	Kemsales	=	Kemsales Ltd, Peek House, Newhaven, Sussex. Newhaven 3
710	Knox	=	Knox Laboratories Ltd, 5 Western Road, Aston Clinton, Aylesbury, Bucks. Aston Clinton 8121
813	MF	=	Max Factor Ltd, 16 Old Bond Street, London W1X 4BP. 01-493 6720
824	MCP	=	M.C.P. Pharmaceuticals Ltd, Alperton, Middlesex. 01-903 4411
868	MC	=	Multipax Chemicals Ltd, 121 Norwood Road, London SE24. 01-671 0975
875	MPL	=	Myleto Products Ltd, 111 Clarence Road, London E5. 01-985 8808
901	Norton	=	H. N. Norton & Co Ltd, 133A Shawbridge Street, Glasgow G43 1QQ. 041-632 2362
918	OrLem	=	Or-Lem Ltd, AVI House, Bridgefoot, Stratford-upon- Avon. Stratford-upon-Avon 5671
1043	RBUK	=	Reisse Bentley (UK) Ltd, 102 The Street, Rustington, Sussex. Rustington 71608
1068	Roberts	=	Roberts Laboratories Ltd, Burd Road, Bolton, Lancs BL3 2RB. 0204 32631
1087	Roussel	=	Roussel Laboratories Ltd, Rous House, Wembley Park, Middlese 01-903 1454
1098	Sandoz	=	Sandoz Products Ltd, 41 Upper Grosvenor Street, London W1X 0AL. 01-629 5011
1125	Selto	=	Selto (Eastbourne) Ltd, 1a Myrtle Road, Eastbourne, Sussex. Eastbourne 28610
1164	SSL	=	Southall (Sales) Ltd, Surbiton, Surrey. 01-397 5200
1188	Steiner	=	Steiner Products Ltd, Ashburton House, Ashburton Grove, Londo N7. 01-607 6700
1201	Supervite	=	Supervite Manufacturing Co Ltd, 107 Great Eastern Street, Londo EC2 3JD. 01-253 0827
1225	Thermega	=	Thermega Ltd, Ermyr Way, Leatherhead, Surrey. Ashted 73433
1354	Yale	=	Yale Security Products division, Eaton Corporation, Wood Street Willenhall, Staffs WV13 1LA. 0902 66911
1373	Hanovia	=	Hanovia Lamps Ltd, 480 Bath Road, Slough, Bucks. Burnham 4041
1408	Rayner	=	Rayner & Co Ltd, 11 Commercial Road, London N18 01-807 0441
1438	RHM	=	RHM Foods Ltd, Victoria Road London N.W.10. 01-965 6565
1444	Lepetit	=	Lepetit Pharmaceuticals Ltd, Nicholas House, High Street, Maidenhead, Berks. Maidenhead 32011
1450	CPL	=	Chefaro Proprietaries Ltd, Crow House, London Road, Morden, Surrey. 01-542 3402



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AMENDMENTS TO KEY TO SUPPLIERS			
1505 MDCL	= Metropolitan Drug Co Ltd, P.O.Box 111, Sheffield. Woodhouse 3232		
1514 Brocapharm	= Brocapharm Ltd, Trend House, Pyrford Road, West Byfleet, Surrey. Byfleet 42297		
1523 Rallet	= Rallet, 941 Great West Road Brentford, Middlesex. 01-560 5282		
1548 DDSA	= DDSA Pharmaceuticals Ltd, 310 Old Brompton Road, London SW5. 01-373 7884		

	Trade £.p	Tax £.p	Retail £.p
1553 Contactasol	= Contactasol Ltd, 2 Portsmouth Road, Kingston-on-Thames. 01-546 4964		
1563 Enzypharm	= Enzypharm Biochemicals Ltd, 179 Heath Road, Twickenham, Middlesex. 01-892 2028		
1569 DPUK	= Dietetic Products (UK) Ltd, 55 Park Street, Bristol BS1 5NT. 0272 20714		
1578 Vernon	= Vernon - Carns Ltd, Penwortham Mills, Preston PR1 9SN. 0772 4493		
1600 SHL	= Stud Holdings Ltd, 45 Brompton Road, London SW3 1DE. 01-584 0791		

	Trade £.p	Tax £.p	Retail £.p
ESTOLAN (923 OG) tube	1.05dz	0.475dz	0.17 a
ETHULOSE (503 G) 500 ml	1.30	..	..
EUGENE (431 Eugene) (distributors 67 Ashe) shampoos			
almond oil 360 g	1.63dz	0.48dz	0.25 i
West End aerosol ..	2.95dz	1.29dz	0.54 c
hair thickener ..	1.04dz	0.46dz	0.17 i
FLAGYL (971 PSMB) tablets 400 mg 100	6.00	..	9.00 i
FLORIDA (329 CRP) mini shower 1271	3.55	0.389	5.71 a
FORTRAL (1599 Winthrop) suppositories 20	1.44	..	†s4B●
100	7.00	..	†s4B
FROMENT (600 JH) 6½ oz	0.84dz	..	0.09 c
GARDENAL (971 PSMB) tablets 15 mg 500	0.18	..	0.27 †s4Ai
pack of 1000			d
GAYELORD HAUSER (29 Alfonal) brewers yeast powder 16 oz	0.30	..	0.45 a

THIS WEEK'S CHANGES

	Trade £.p	Tax £.p	Retail £.p
AMINOPLEX-14 (503 G) 500 ml	4.90	..	..
AMPLEX (67 Ashe) capsules 140	3.38dz	0.99dz	0.48 i
tablets standard packs of 8 and 1000			d
ANAFLEX (503 G) aerosol 100 g	0.60	0.18	1.08 ●
ANTASMA (992 P&C) tablets 12	0.96dz	0.29dz	0.14 †
36	2.50dz	0.75dz	0.36 †
ANTHISAN (971 PSMB) tablets 50 mg 100	0.27	..	0.40†s7c
APROTEIN (227 Erba) tagliatelle 250 g	0.50	..	0.75 a
BABLETS (485 Fulford) 0.934dz	0.28dz		0.14 a
BAND-BOX (67 Ashe) shampoos			d
almond oil 13 oz size			d
liquid packs of 25g, 95g and 280 g			d
BATES (1189 I&MS) nail clippers ..	0.93dz	0.40dz	0.15
toe nail clippers ..	3.41dz	1.48dz	0.55
tweezers ..	1.24dz	0.54dz	0.20
BENBOWS (67 Ashe) Prudence bitch spray			d
roundworm tablets			d
shampoo beauty bath			d
all sizes			d
soap			d
tapeworm tablets			d
vitamin tablets 10	..	..	0.06 c
30	..	..	0.30
kennel pack			d
BETNOVATE (518 Glaxo) scalp application 100 g	1.65	..	TS●
BILAX (485 Fulford) pills 50	1.141dz	0.342dz	0.17 a
BIRKIN (1201 Survite) without oil 220 cc	0.45	0.20	0.90 c
BISKS (1530 Fisons) chocolate bar			0.15 ●
hazelnut, orange wafer, fruit and nut ..	1.22dz	0.22dz	0.39 †
BURNEZE (992 P&C) aerosol 75 g	3.28dz	..	0.39 †
CERUBIDIN (971 PSMB) powder 20 mg	3.33	..	4.99†s7Si
CHLORESIUM (67 Ashe) ointment pack of 100 g			d
CLINIC (412 Elida) medicated shampoo			d
family 2.075dz	0.625dz		0.28 a
LOOSTRENE (916 OC) drench 12 x 30 ml	1.50	0.45	2.45
CONRAY 280 (971 PSMB) ampoules 20 ml 1	0.44	..	0.66 c

	Trade £.p	Tax £.p	Retail £.p
CONRAY 325 (971 PSMB) bottles 50 ml 10	10.60	..	15.90 i
COTY (301 Coty) blush pots ..	0.23	0.105	0.45 ●
color flicks ..	0.245	0.115	0.49
honey pots ..	0.23	0.105	0.45
COW AND GATE (307 C&G) low calcium 14 oz	12.09	..	0.67 a
(2 dz)			
low lactose 14 oz	12.09	..	0.67
(2 dz)			
CUTIPEN (485 Fulford) refill	1.97dz	0.886dz	0.32 a
CVK WITH SULPHAS (2 Abbott) solution	1.416dz	0.637dz	0.23
CYMEX (1568 Trentham) (distributors 372 De Witt) 5 g	1.38dz	0.415dz	0.21
CYCLAX (341 Cyclax) Neojuven			d
night/day			d
face cream 50 g	..	..	2.30 c
90 g	..	..	3.45
DAYAMIN (2 Abbott) capsules pack of 30			d
DECKERS (923 OG) bay rum 5 oz	0.10	0.045	0.19½r
DELPH (496 Garsalle) cleansing milk	2.68dz	1.21dz	0.43
DE WITT'S (372 De Witt) antacid powder small	1.15dz	0.345dz	0.16
medium	1.91dz	0.575dz	0.26
large	3.42dz	1.025dz	0.47
tablets small	0.79dz	0.235dz	0.11
large	1.55dz	0.465dz	0.22
antibiotic throat lozenges	1.02dz	..	0.13½†s7
cough control ½ gal	2.48	..	†s7
1 gal	4.40	..	†s7
kidney and bladder pills small	1.26dz	0.38dz	0.18
medium	2.58dz	0.775dz	0.36
large	3.96dz	1.19dz	0.54
pills small	1.26dz	0.38dz	0.18
medium	2.58dz	0.775dz	0.36
large	3.96dz	1.19dz	0.54
piperazine syrup 20 oz	0.88	..	..
worm syrup 30 ml	1.28dz	..	0.16
100 ml	2.57dz	..	0.32
DOANS (485 Fulford) ointment	1.208dz	0.362dz	0.18 a
pills small	1.18dz	0.354dz	0.17
medium	2.248dz	0.674dz	0.33
large	3.42dz	1.026dz	0.50
EG (424 EGL) EG (1246 Trent) EQUATRATE (1352 Wyeth) tablets pack of 50			d
ERASMIC (412 Elida) superfoam aerosol	2.29dz	0.685dz	0.31 a
ESTEE LAUDER (425 ELC) skin skimming creme ..	..	..	3.30 ●

	Trade £.p	Tax £.p	Retail £.p
GIBBS (412 Elida) fluoride toothpaste			
standard	1.125dz	0.34dz	0.15 a
large	1.625dz	0.49dz	0.22
economy	2.24dz	0.67dz	0.30
GLOVELIES (899 JND) gloves ..	0.206	0.021	0.34 c
GLYCINELLO (372 De Witt) hand cream 50 g	1.50dz	0.675dz	0.25 a
105 g	2.58dz	1.16dz	0.44
GOLDEN HEALTH (1246 Trent) herbal remedies ..	2.10dz	0.63dz	0.33
HARMONY (412 Elida) hair spray standard	1.745dz	0.785dz	0.26 a
large	2.29dz	1.03dz	0.34½
economy	3.515dz	1.58dz	0.53 ●
HERMESETAS (325 C-A) liquid ..	1.98dz	..	0.22
tablets 200	1.44dz	..	0.16
300	1.98dz	..	0.22
650	3.15dz	..	0.35
HI-LIFT (424 EGL) HI-LIFT (1246 Trent) HYMOSA (887 New Era) lotion handbag	1.17dz	0.52dz	0.19 i
large	0.37	0.17	0.71
INTRAVAL (971 PSMB) ampoules 2.5% 0.5g 5	0.60	..	0.90 †s4Ac
25	2.52	..	4.83 †s4Ai
twin pack 2.5 g	2.05	..	3.07½†s4Ai
5%			
twin pack 5 g			3.97½†s4Ai
INTRIM (1568 Trentham) (distributors 994 P&M) slimming aid ..	3.28dz	..	0.41 a
JACKSON'S (662 EJ) cachous			a
Devon floral sachet	0.36dz	0.06dz	0.05
violet sachet	0.36dz	0.06dz	0.05
glucose confectionery barley sugar drops 4 oz	0.72dz	0.12dz	0.10
sticks No.10	0.94dz	0.16dz	0.09
Devon butterscotch 4 oz	0.72dz	0.12dz	0.10
mixed fruit drops 4 oz	0.72dz	0.12dz	0.10
pastilles Arcadian fruit sachet (3 dz)	0.59	0.10	0.02½
blackcurrant 4 oz	0.72dz	0.12dz	0.10
creme de menthe 4 oz	0.72dz	0.12dz	0.10
Devon fruit 4 oz	0.64dz	0.11dz	0.09
natural lemon 4 oz	0.72dz	0.12dz	0.10
tangerine 4 oz	0.72dz	0.12dz	0.10
travel mints 4 oz	0.72dz	0.12dz	0.10
lozenges bismuth 25 g	0.77dz	..	..
bismuth dyspepsia 50 g	0.93dz	0.27dz	0.14½
bottle of 50	1.15dz	0.33dz	

	Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p		Trade £.p	Tax £.p	Retail £.p	
Dusksies sachet	0.47	0.08	0.02	NOXACORN (312 AC)	0.98	0.029	0.16 a	SHEEN (923 OG)	25 g	1.05dz	0.475dz	0.17 a
lime flavoured sulphur	0.72dz	0.21dz		corn remover	1.97dz	0.886dz	0.32 a	SHERLEYS (67 Ashe)	8 oz			
linseed liquorice	0.41dz	..	0.05	NUTRINAIL (485 Fulford)	1.416dz	0.637dz	0.23	Coatacine-				
linseed, liquorice and				refill				Laps				
chlorodyne	0.82dz	..	0.10 †DDI	OIL OF ULAY (496 Garsalle)	4 oz	5.88dz	2.65dz	0.95	liver snaps	1.11dz	0.19dz	0.14½c
mintettes	0.27dz	0.05dz	0.04	8 oz	7.68dz	3.46dz	1.25	Rheumatine tablets	1.17dz	0.34dz	0.17 i	
snow fruits	0.47	0.08	0.02	ORTHO (922 Ortho)				rock sulphur	0.73dz	..	0.09	
snow mints	0.47	0.08	0.03	vaginal diaphragm	0.66	..	0.99 a	Stop chew	2.00dz	..	0.25	
	(2 dz)	(2 dz)		ORTHO-CREME (922 Ortho)				supermice	1.81dz	0.53dz	0.25	
pastilles				tube only	0.31	..	0.47 a	supersecticide	1.47dz	..	0.17½	
antiseptic throat 50 g	0.96dz	0.27dz	0.15	ORTHO-GYNOL (922 Ortho)				SIDROS (992 P & C)				
blackcurrant and glycerin	0.93dz	0.16dz	0.13½	tube only	0.31	..	0.47 a	(distributors 372 DeWitt)				
50 g				PEARS (412 Elida)				tablets	100	3.04dz	..	0.38
bronchial catarrh				transparent soap toilet	0.66dz	0.20dz	0.08 a		1000	19.96dz		
catarrh 50 g	0.96dz	0.27dz	0.15	bath	0.99dz	0.295dz	0.12		5000	5.00		
childrens cough 50 g	0.87dz	0.25dz	0.13½	PEROLYSIN (971 PSMB)				SIGNAL (412 Elida)				
Creds 50 g	0.96dz	0.27dz	0.15	tablets 1 mg	500	1.30	1.95 c	toothpaste standard	1.125dz	0.34dz	0.15	
Envoy 50 g	0.96dz	0.27dz	0.15	PEROX-CHLOR (662 EJ)				large	1.625dz	0.49dz	0.22	
eucalyptus and menthol				tube 1oz	1.16dz	0.50dz	0.20	economy	2.24dz	0.67dz	0.30	
50 g	0.97dz	..	0.12	jar 1oz	1.16dz	0.50dz	0.20	family	2.76dz	0.83dz	0.37	
Gee's linctus BPC				jar 2½oz	2.02dz	0.86dz	0.35	SIMBIX (67 Ashe)				
50 g	0.97dz	..	0.12 †DDI	PHENERGAN (971 PSMB)				diet biscuits (bacon				
glycerin lemon and honey				tablets 10 mg	50	0.18	0.27 †s7i	grill, cheese crackers				
50 g	0.93dz	0.16dz	0.13½	pack of 25			0.36 †s7i	cheese and apple,				
glycerin thymol 50 g	0.97dz	..	0.12	25 mg	50	0.24		barbecued meat)	2.26dz	..	0.25	
liquorice mentholated				pack of 25				nibbles for slimmers				
bronchial 50 g	0.96dz	0.27dz	0.15	PIN-UP (412 Elida)				chocolate malted	1.90dz	0.32dz	0.25	
night cough	0.96dz	0.27dz	0.15 †DDI	home perm end curl	2.615dz	1.175dz	0.41 a	chocolate nut cookies	2.20dz	..	0.25	
pholcodine	1.17dz	..	0.15 †DDI	full head	3.98dz	1.79dz	0.63	peppermint cream	1.90dz	0.32dz	0.25	
Ress-Q 1 oz	0.93dz	0.27dz	0.14½	PLACIDEX (372 De Witt)				chocolate fudge	1.11dz	0.20dz	0.15	
pellets				syrup	50 ml	1.40dz	0.17	SLIM DISKS (1586 Trentham)				
Imps	0.41	0.12	0.02	100 ml	2.16dz	..	0.27	chocolate	30	2.40dz	..	0.30
	(3 dz)	(3 dz)		POLLYANNA (329 CRP)				fruit	30	2.40dz	..	0.30
liquorice and menthol				shampoo and bath spray					100	6.00dz	..	0.75
	0.74dz	..	0.09	1071	1.07	0.117	1.72 a	for men	42	3.60dz	..	0.45
tablets				POLYBACTRIN (218 Calmic)					200	12.80dz	..	1.60
Devonshire junket	1.25dz	..	0.15	aerosol	220 g			SLIMPLICITY (1246 Trent)				
soda mints 25 g	0.56dz	..		POTTERS (992 P & C)				herbal slimming aid	0.50	0.15	0.97	
sulphur cello-bags	0.70dz	0.20dz	0.10	asthma remedy	1.98dz	0.595dz	0.27 a	SOLVITAX (176 BCLO)				
KEARSLEY'S (685 Kearsley) entire entry			d	cigarettes	1.92dz	0.575dz	0.26	cod liver oil 1 gal	0.91	..	1.11	
LACTOCALAMINE (325 CA)				pastilles				super	6 oz	1.44dz	..	0.16
hand cream	50 g	1.41dz	0.63dz	catarrh	1.11dz	0.335dz	0.16½		1 pt	2.69dz	..	0.28
110 g			d	childrens cough	1.11dz	0.335dz	0.16½		1 gal	0.99	..	1.21
LACTOL (67 Ashe)				eucalyptus and menthol	1.14dz	..	0.14	SONALGIN (971 PSMB)				
8 oz	2.45dz	0.43dz	0.30 i	Gees linctus	1.14dz	..	0.14 †DDI	tablets	100	0.42	..	0.63
2½ lb	10.01dz	1.76dz	1.20	glycerin and				SOOTHON (641 HSL)				
5 lb	1.41	0.25	2.00	blackcurrant	1.15dz	0.205dz	0.16	prickly heat powder				
20 lb	5.06	0.89	6.50 a	glycerin, lemon and					60 g	1.30dz	0.39dz	0.20
packs of 7 oz and 1½ lb			d	honey	1.15dz	0.205dz	0.16	S. R. (412 Elida)				
biscuits	1.11dz	0.19dz	0.14½a	glycerin of thymol	1.08dz	0.325dz	0.16	toothpaste standard	1.125dz	0.34dz	0.15	
drops large size			d	PRIADEL (1531 Delandale)				large	1.625dz	0.49dz	0.22	
LAEVUFLEX (503 G)				tablets 400 mg	100	1.23		economy	2.24dz	0.67dz	0.30	
500 ml	1.10	..	•	1000	11.11			family	2.76dz	0.83dz	0.37	
LANGDALE'S (728 Langdale)				PROCTOR'S (662 EJ)				STREPTOTRIAD (971 PSMB)				
10 oz	6.10dz	1.83dz	0.80 •	Pineleptus pastilles 2oz	1.29dz	0.37dz	0.20	granules	60 ml	0.24	..	0.36
large size 0.93½			d	PRODAN (485 Fulford)				tablets	50	0.52	..	0.78
LARGACTIL (971 PSMB)				hair treatment 6 oz	2.534dz	0.76dz	0.38		500	4.25	..	6.37
suspension forte 1 l	4.34	..	6.50 †s4Bc	PROXINOL (67 Ashe)				packs of 25 and 100				
LEMON DELPH (496 Garsalle)				safflower oil 1 gal				Succinylsulphathiazole (971 PSMB)				
fresher 2.68dz	1.21dz	0.43	a	QUELLADA (1178 Stafford) existing entry				existing entry				
LEMSKIN (67 Ashe) existing entry			d	QUELLADA (1178 Stafford)				Succinylsulphathiazole (971 PSMB)				
LEMSKIN (67 Ashe)			i	lotion	100 ml	2.59dz		tablets 0.5g	500	1.92	..	2.88
18 g	0.60dz	0.26dz	0.10½	500 ml	5.55dz			SULTAN (1246 Trent)				
40 g	0.96dz	0.42dz	0.16½	P. C.	100 ml	3.30dz		male tonic tablets	60	0.35	0.105	0.75
LIPIODOL (971 PSMB)			a	500 ml	10.60dz			SUNSILK (412 Elida)				
ultra fluid 10 ml	0.56	..	0.84	shampoo (vet.)	100 ml	3.53dz	1.06dz	hair spray	standard	1.975dz	0.89dz	0.29
viscous 20 ml	0.56	..	0.84	500 ml	15.30dz	4.59dz	2.30		large	2.725dz	1.225dz	0.41
LYSIVANE (971 PSMB)				RINUREL (1310 WW)				economy	4.11dz	1.85dz	0.62	
tablets 50 mg	0.35	..	0.52½†s4Bc	tablets				SUPER DOLL (1189 I & MS)				
MAJEPTIL (971 PSMB)				packs of 10				nail clippers	'A'	1.41dz	0.41dz	0.21
tablets 1 mg				ROBINSONS (1449 R & CFD)				'B'	1.48dz	0.43dz	0.22	
pack of 250			d	instant foods for baby	0.73½dz		0.08 a	'S'	1.41dz	0.41dz	0.21	
5 mg				ROSENDALE (451 F & J)				de luxe	1.48dz	0.43dz	0.22	
pack of 250			d	shampoo 280 cc	1.40dz	0.42dz	0.21 a	toe nail clippers	128	2.24dz	..	0.28
M&B (971 PSMB)				RUBAGRIP (329 CRD)				combs aluminium				
dental cones			d	bath mat				tweezers				
MANZAN (372 De Witt)				30 x 14	1814	0.775	0.085	S. V. C. (971 PSMB)				
pile ointment	2.36dz	0.71dz	0.33 a	SCHICK (1377 R & A)				tablets 250 mg				
MAYFLOWER (662 EJ)			a	SCHICK (631 Hudnat)				250	1.25	..	..	1.8
pastilles				SCHOLL'S (1108 SMC)				packs of 100 and 500				
blackcurrant and glycerine				clogs	pr	3.15	4.50 a	SYNALAR (649 ICI)				
1 oz	0.57dz	0.10dz	0.07½	foot exercise sandals				aerosol spray				
bronchial cough 1 oz	0.52dz	0.15dz	0.07½	leather look flat	pr	2.06	0.232	TABLOID (208 BW)				
catarrh 1 oz	0.52dz	0.15dz	0.07½	heeled	pr	2.27	0.255	cascara sagrada	300 mg			
children's cough 1 oz	0.52dz	0.15dz	0.07½	side buckled	pr	2.53	0.285	pack of 25				
glycerin lemon and				mens	pr	2.06	0.232	THOMPSON'S (992 P & C)				
honey 1 oz	0.57dz	0.10dz	0.07½	wooden flat	pr	1.92		dandelion coffee	½ lb	3.92dz	..	0.4
glycerin BP and				childrens	pr	1.32		1 lb	6.52dz	..	..	0.6
thymol BP 1 oz	0.67dz	..	0.07½	heeled	pr	2.24		slippery elm food				
MERCOLIZED WAX (994 P & M)				cut out	pr	3.15		malted or				
wax	1.85dz	0.835dz	0.29 a	interweave	pr	3.15		unmalted	6 oz	1.82dz	..	0.1
MIMOSPRAY (75 Avlex)				two strap	pr	3.15			1 lb	3.18dz	..	0.3
(distributors 649 ICI)				SECRON (1568 Trentham)					2 lb	5.34dz	..	0.5
aerosol perfumed				(distributors 372 De Witt)				THROATIES (64 ACL)				
120 g	2.87dz	1.29dz	0.45 •	children's decongestant	100 ml	2.00dz	0.25	pastilles original,				
MINI-DOLL (1189 I & MS)			a	21	2.20			blackcurrant; lemon;				
nail stylers sapphire dust				SEVEN SEAS (176 BCLO)				honey and menthol;				
No 144	2.11dz	0.91dz	0.34	cod liver oil	6 oz	1.53dz	0.17	menthol and eucalyptus	0.28dz	0.08dz	0.0	
No 146	2.67dz	1.16dz	0.43	16 oz	3.15dz	..	0.35	TILLOTTS (1237 TILLOTTS)				
No 148	3.04dz	1.32dz	0.49	mint flavour	6 oz	1.71dz	0.19	white tar ointment	2.85dz	0.85dz	0.4	
No 184	1.37dz	0.59dz	0.22	capsules	25	1.12dz	0.14	TRESCAZIDE (971 PSMB)				
No 186	1.68dz	0.73dz										

	Trade £.p	Tax £.p	Retail £.p
WINK (412 Elida)			
curler			
tweeny	1.335dz	0.60dz	0.21 a
end curl	2.18dz	0.98dz	0.34
full head	3.25dz	1.465dz	0.51
roller			
tweeny	1.335dz	0.60dz	0.21
standard	3.25dz	1.465dz	0.51
LAY (496 Garsalle)			a
vitamin night cream			
80 g	5.88dz	2.65dz	0.95
ROPAC (971 PSMB)			
ampoules			d
20 ml			a
TTAPET (176 BCLO)			
vitamin supplement (vet.)			
6 oz	0.165	..	0.22
1 gal	1.99	..	2.65

	Trade £.p	Tax £.p	Retail £.p
WASP-EZE (992 P & C)			a
aerosol for stings			
25 g	2.35dz	..	0.28 †
75 g	3.60dz	..	0.43 †
WILLIAMS, DR (485 Fulford)			a
pink pills			
	1.275dz	..	0.15
	2.504dz	..	0.30
YEAST PAC (994 P & M)			
beauty mask			
tube	2.27dz	1.02dz	0.36 i
ready mixed			
tube			d
medicated	1.77dz	0.53dz	0.26 a
YESTAMIN (424 EGL)			d
YESTAMIN (1246 Trent)			i

	Trade £.p	Tax £.p	Retail £.p
AMENDMENTS TO KEY TO SUPPLIERS			
336 Curacho			= Curacho Co, Shrublands, Motcombe, Shaftesbury, Dorset. 07476 2591
1108 SMC			= Scholl (UK) Ltd, 182 St. John Street, London EC1P 1DH. 01-253 2030
1246 Trent			= Trent Laboratories (Division of English Grains Ltd), Park Road, Overseal, Burton-on- Trent. Swadlincote 5931
1513 Rodale			= J.I. Rodale & Co Ltd, Chestnut Close, Potten End, Berkham- sted, Herts. 04427 71313

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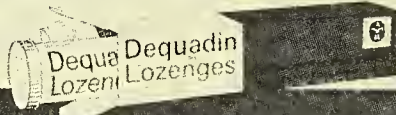
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period each "taxable person" totals (a) all the tax invoiced to him and (b) all the tax arising on "taxable transactions" which he himself carries out; and remits to the tax authorities the amount by which the latter exceeds the former. Where (a) is more than (b) he may make a claim for credit for the excess from the tax authorities.

In this way a "taxable person" has to account for the tax on all the goods or services he supplies (known as "outputs") in each accounting period, but in paying tax to the authorities he can take credit for the tax on goods or services supplied to him (called "inputs"). Inputs could include goods bought for resale, capital expenditure on equipment, or outlay on services ancillary to the day-to-day operation of a business.

The effect of this mechanism is that the tax "rolls forward" at each stage until the point of sale to the consumer. The amount of tax collected in this way becomes equal to the amount that would have been collected had the tax been a single stage tax on the total added value of sales to final consumers.

The object is to ensure that each "input" in the product or service in its progress from instigator to consumer is *taxed once and once only*.

New experience

If a single-rate, all-embracing levy were to operate, problems at the retail stage would be comparatively small. The retailer would, in these circumstances, simply deduct the amount of tax attracted by his total stock purchase from the tax on his total sales.

But, even if that simplest of all methods had been selected by the Government—and it has not—the fact remains that, under VAT, retailers in the United Kingdom will for the first time become *directly accountable for tax*. To that extent their problems will be greater than those of retailers in Continental countries where the tax has been introduced. In virtually all of these, some form of turnover or sales tax had previously been levied at the retail stage.

As soon as a second rate is introduced, the operation becomes, as we have already indicated, much more complex, and the plain fact of the matter is that, generally speaking, the accounting methods used by most retailers are not, at present, sufficiently sophisticated to cope.

For this reason, the National Pharmaceutical Union, who have been closely associated with the series of representations made to Customs & Excise by the Retail Consortium, have favoured a single-rate VAT. Although they have had to accept that such a system will not be forthcoming, they, in common with other trade and professional associations, were awaiting the aborted VAT Bill, in order to help them give detailed advice to members.

They are acutely aware that the weakest link is the smallest retailer: if he will have to supply a detailed breakdown of goods sold, his problems will be immense. The Green Paper stated that traders whose taxable turnover fell below a certain amount could be exempt from the levy.

Problems of the 'partially exempt' retailer

However, that "exemption level" is expected to be £5,000 a year—and only a very few retail pharmacies would come below that turnover level.

In any case, the whole question of exemption raises its own problems. Take, first, the position of the exempt trader. While he is not accountable for tax on his sales, *neither is he entitled to claim rebate on taxable "inputs" to his business*—and these will almost certainly include such things as shopfittings (and the services of shopfitters), cleaners, bottle laundries and other services, cash registers, business stationery, and so on.

By extension, we come to the problems that attach to the "partially-exempt trader" (and these are likely to effect many more retail pharmacists). The problems arise when we consider the proposal to exempt—rather than "zero-rate"—selected goods or services. So, let us first make absolutely clear the distinction between exemption and zero-rating:

Exemption for a transaction means that no liability to account for tax arises when the transaction takes place. Equally, the trader undertaking the exempt transaction is given no credit by the tax authorities for any tax invoiced to him by his suppliers, or paid at importation, in respect of the goods and services he uses for his exempt business.

The 'zero rate'

When a transaction is "zero-rated" it is brought within the scope of the tax, but the rate applied to the "output" is zero. If the person carrying out the transaction is a taxable person, he is accountable in the usual way; but the result is that his "outputs" carry no tax (because of the "zero-rate"), while he is allowed credit for, or repayment of, tax on his "inputs".

It will be seen that, from the trader's point of view it would be an advantage to have, say, food zero-rated rather than exempt. The difference is accentuated in the case of traders dealing in a wide range of merchandise, some of which is classed as exempt—and that may be the position of most retail pharmacists. For the purposes of VAT administration, that type of trader would be classed as a "partially-exempt trader".

The accounting complications arising from that position appear horrifying. For example, if we assume that the supply of electricity is subject to VAT, the trader could, in theory, find himself in the position of having to show, in order to claim credit for "inputs", what part of the electricity purchased was bought for use in connection with his own taxable "outputs"

and what part for use with his exempt ones.

An extreme case, admittedly, and one which would, surely, have to be ironed out before VAT became operative, but it serves to indicate the complexity of accounting that is likely to be inherent in the position of a "partially-exempt trader"; for the Green Paper states categorically: "a trader providing taxable as well as exempt goods or services will be entitled to claim credit for tax on his inputs only insofar as they are related to taxable outputs".

Clearly, it is in the interests of retailers to seek zero-rating for a commodity rather than exemption, even though the latter may appear attractive at first sight.

Unfortunately, the tax authorities have a strong argument in favour of exemption as the preferred alternative. They will almost certainly argue that any widespread introduction of zero-rating would reduce the size of the tax base, so that other transactions would have to "subsidise" the zero-rated ones by bearing a higher rate than would otherwise be necessary, in order to produce the same total revenue. If exemption were the method employed the reduction in the tax base would be markedly less, for the reasons of ineligibility to claim on "inputs" that have already been discussed.

Accounting problem

The retailer's difficulty in providing satisfactory accounting to the tax authorities has been a major factor in the representations made by trade associations to Customs & Excise. The Associations have sought to convince Customs that the method of making returns must be as simple as possible, and, preferably, that there should be a choice of methods, previously agreed as acceptable to the tax authorities.

Three suggested possibilities are:

- ☐ Records of actual sales at each tax rate;
- ☐ Records of notional sales at each tax rate, the notional sales being derived from the retailer's purchases with margins added, based on his own past performance;
- ☐ Records of despatches of goods from the retailer's warehouse to his retail branches and of the value at which these goods were invoiced to the branches for retail sale.

The lack of official information so far makes it quite impossible to guess the likely attitude of the authorities in this matter—and the same applies to an aspect of vital and particular interest to pharmacy: the question of how medicines, dispensing—both NHS and private—and the provision of services relating to health generally will be treated within the VAT structure.

Going back to the Green Paper, we find only the following, under the section heading of "Special Cases": "Health. Some relief from VAT may be needed here. For example, doctors should be exempted and arrangements could be made to relieve from tax services and drugs provided by the National Health Service".

It is known that the representative pharmaceutical bodies, in their discussions with

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VAT: the chemist's special problems

Continued from page 13

Customs & Excise have pressed the view that *all* "health items" should be taxed at the same rate—and have urged that that rate should be zero.

On the other hand, it may be assumed that their arguments have been answered by the Customs in terms similar to those already cited in the example of the infant's vest and the fur coat—under the purchase tax system a distinction has generally been drawn between dispensed and advertised over-the-counter medicines.

The character of VAT may argue for a distinction to be drawn between medicines dispensed against a prescription, whether NHS or private, and those bought over-the-counter, but, within the terms set out by the present Government for introducing VAT—that of producing a switch from direct to indirect taxation (from subsistence to consumption, as it were)—that position becomes less tenable. And phar-

macy's representatives will certainly have stressed the point that over-the-counter medicine purchases are, at the very least, a matter of believed necessity rather than whim, and, as such, should be treated no more unfavourably than food.

No statement has come from the Customs & Excise, and, while it may be assumed that they will seek to draw a reasonable line between the provision of prescribed medicines and those sold over-the-counter, unless they are prepared to accept the idea of a single rate for all health items, the retail pharmacist will, once again, find himself accountable under separate heads for the differing professional functions he performs.

The very uncertainty on this point brings us straight back to the mechanical realities of the situation. Registration of "taxable persons" will begin in October. VAT will become operative by April 1, 1973.

Quarterly returns

The registration will be in alphabetical order, and, to minimise bottle-necks in the accounting system, returns will be made by registered traders in that same order—each trader making his returns on a quarterly basis.

Time is terribly short, and trade associations are hamstrung in their efforts to give detailed advice to members because of the official "security blanket" which those likely to be most deeply involved in the operation of VAT must feel has been drawn round the proposed change-

over. Four years "early warning" of decimalisation, coupled with an intensive public education campaign proved little enough time. Twelve months *may* be enough to adjust to a much more radical changeover.

It may, however, be considered ironic that the Green Paper includes the following words when referring to registration procedure: "... traders will need time to familiarise themselves with the details of the tax procedure".

Retail viewpoint

The National Chamber of Trade has summed up the position strongly in its publication *Intercom*:

"There may have been some who heaved a sigh of relief at the postponement of the details of VAT, but our representatives certainly were not amongst them. By the time Royal Assent is given to the Finance Bill there will be a scant nine months remaining before the intended time of introduction of the tax. *It just will not be long enough.*

"Apart from all the highly technical detail needing action—such as computer programming and the like—there will be a thousand and one items requiring consideration and adjustment. Not only that, but before the vast mass of business people can begin to deal with their part of the exercise there will be need of a training programme of similar, if not greater, proportions to that associated with decimalisation."

Beecham announce
the launch of
COOL

ANTI-PERSPIRANT
deodorant

on December 29th 1971

Cool Anti-Perspirant Deodorant will
have the following recommended retail prices:-

Standard Aerosol	34p
Economy Aerosol	43p

COMMENT

Problems and prospects

The word "inflation" has been bandied around for many years. However, it is likely that the year just ended will be remembered as the time when inflation really took over. Fortunately, by the end of the year there was a slackening in the pace and there were hopes that prices would be more steady in 1972. That could of course be no more than a dream—for the time being most of the big companies and the Government are following the appeal by the Confederation of British Industry to limit any rises to not more than five per cent. But when their undertaking runs out, as it does later this year, several important items—electricity and gas for example—will rise, no doubt setting off another chain of increases.

If the bogey of inflation turned out to be real, it is good to record that decimalisation, though a costly operation to industry and distribution alike, proved a smaller hurdle to surmount than expected. The timing of the changeover, however, was, in the event, unfortunate as it coincided with the protracted postal strike that caused much frustration and inconvenience.

For the pharmacist in particular the year lacked any big milestones of similar magnitude to a Sainsbury Report or a High Court decision on resale price maintenance on medicines. The publication of an open sale list of medicines was expected, but did not materialise. From the delay, we must assume that some hard bargaining has been taking place over whether or not to include such medicines as aspirin. So it is left to 1972 to reveal which medicines the grocers may sell.

Taxation changes

Meanwhile purchase tax was smartly cut in July for two reasons—to encourage spending with the ultimate object of reducing the growing trend towards unemployment and, secondly, to prepare for a value added tax.

VAT, of course, is an accepted form of taxation in the European Economic Community, and the Government, having declared its intention of joining EEC, must toe the line on taxation. (More of this on p 12.)

Whilst at the time of writing all has not been "signed and sealed" on the EEC issue, that step is expected to be taken this month. How will pharmacy be affected by entry? There were regional conferences and many branch meetings held on the subject in 1971 but how soon—if ever—Britain will have to choose the restricted professional approach of, say, the Netherlands or whether the Continental countries will decide to adopt the more commercial approach of Britain, no one can say. Until now the existing members of the Community have not adopted a common policy, though moves towards that end have taken place without any visible signs of agreement. However, we feel that the Continental pharmacies are moving towards the British pattern.

The number of pharmacies in Britain continued to decline during 1971 and by the end of December the total was expected to be around 12,000, compared with 13,881 in 1966 and 14,860 in 1960. The decline is expected to continue during 1972, making an all-embracing pharma-

ceutical service impossible in the current economy unless the Government changes its attitude of general parsimony to the pharmacist.

From Government statistics published month by month in *Chemist and Druggist* it would seem that the turnover of retail pharmacists together with photographic dealers showed a particularly satisfactory improvement over 1970. In the first nine months of the year the average monthly growth was 13 per cent. The multiples recorded an average increase of 16½ per cent while independents had 10 per cent. It is estimated that the higher cost of goods would account for about 7 per cent of the increase, so this still leaves the average business with a higher net turnover.

A rather different, yet still bright picture was provided by the Nielsen organisation. From their research they estimate that chemists will turn in a 9 per cent increase of total business during 1971—the same as that expected for retail trading as a whole.

NHS share of turnover

The difference in the two sets of figures is probably accounted for by the NHS element—included by Nielsen but not in the Government figures. Nielsen found that the NHS share of turnover rose to a record level of 44.1 per cent, thus, they concluded, placing pharmacies in a more vulnerable position *vis-a-vis* the health centres should they continue to grow in number as they did in 1971.

The average cost of NHS prescriptions rose to an estimated £0.76 (from £0.67 in 1970) and the Government, which had declared its intention of implementing a cost-related charge, found opposition by the professions so great that it finally abandoned that misguided proposition. However, in the coming year the problem of meeting the extra expense will have to be dealt with, and probably the decision will again be an increased levy. Unfortunately, past experience has shown that each time the levy is raised the cost of prescriptions goes up too because larger quantities of medicines are requested by patients and prescribed by doctors.

The report of the Bolton Committee on Small Firms was one of the few reports having a bearing on many retail pharmaceutical establishments to be issued during 1971. One of the principal proposals made was that a separate section, under its own Minister, should be set up in the Department of Trade and Industry for study and to look after the interests of small firms.

Among other recommendations made was that the Landlord and Tenant Act 1954 should be changed so as to require local authorities to pay compensation for compulsory purchase, including the value of the likelihood of a tenancy being renewed. Also suggested was that the transitional measure retirement relief from capital gains tax should be raised from £10,000 to £20,000. The Government still has to take action on these and the other recommendations of the Bolton Committee.

Only a few of the problems that will face pharmacy in 1972 have been touched on here. We have no doubt these and others will be tackled and solved by most pharmacists. Indeed, their training has provided them with many aptitudes—not the least of which is resourcefulness.



Check the value of your insurance cover each year

by Peter Miller

It is all very well to have insurance policies, on which premiums are paid regularly, but, unless they are kept up to date and provide cover for the right over-all figure, it may not be possible to make a full recovery in the event of loss or damage.

It is just as important to watch the values insured under policies as the subject matter covered, and the perils for which the insurance is provided. Unfortunately, insurers give very little guidance on how to assess the correct value.

It is important to arrive at the right figure. Under-insurance may result in any claim (irrespective of how small it is) being scaled down by the insurers. On the other hand, over-insurance is simply a waste of premium, since, irrespective of the insured value, insurers will not pay more than the value of any property lost or destroyed.

For a long time, there has been a considerable degree of under-insurance at all levels throughout the country. While some of this may have been deliberate, to save premium, in the belief that a total loss was unlikely, more often it seems to have been due to negligence. It has come about simply because the sums insured were fixed several years ago, and have not been altered since then.

It is all too easy to renew policies on the same basis as before—particularly when one does not want to pay more in premiums each year. Often, it seems more satisfactory to defer a reassessment of values to the following year—and, in due course, there may be a further deferment. Meanwhile, various additions, improvements and extensions may have been made to the premises, to say nothing of the general increase in the cost of rebuilding and replacement.

Insurers have taken steps to safeguard themselves against under-insurance by policy holders. Now, virtually all policies covering fire and special perils (such as storm, flood, malicious damage) have incorporated in them what is known as "the pro rata condition of average." Its effect is that, if there is under-insurance, it will be possible to recover from the insurers only that proportion of the loss which the amount of the policy bears to the total value of the property covered at the time of loss.

So, every claim, however small, may be scaled down in proportion with the under-insurance.

At one stage, insurers applied this clause only in cases of blatant under-insurance—where the policy holder had refused to increase the insured values—or in specific cases. This meant that many partial losses

were paid in full, provided they did not exceed the insured value—even though full insurance might not have been in force. Now, however, the application of the "average" clause is virtually universal (apart from certain exceptions, such as in the case of private houses and flats, and household goods and personal effects in them). It should be added that the same attitude is being adopted by the whole market (insurance companies and Lloyd's underwriters), so there is nothing to be gained by trying other insurers.

Insurers are unhelpful about giving specific advice as to the value of property. In reply to a request for help, they usually make the point that they are insurers, not valuers. Nevertheless, after a claim, they will be interested enough in the value, to see if there has been any under-insurance. Normally, in this situation, they appoint independent loss adjusters to act on their behalf. Such adjusters either have experienced valuers on their staff, or have such services readily available to them.

The responsibility for insuring for the correct value, therefore, lies solely with a policy holder. In trying to arrive at a value, it should be remembered that the aim of any insurance policy is to provide an indemnity for loss. It should be enough to cover the loss, and no more. Thus, one figure which, usually, should not be adopted for insurance purposes in the case of buildings is the market value. A market value will include the value of the site—and that cannot be destroyed.

Normally, where buildings are to be insured, the best arrangement is to take the cost of rebuilding as the basis for insurance purposes. In fact, there are various "extras" that should be added to the basic cost of rebuilding so far as insurance is concerned. So, the figure adopted should cover not only the expense of reinstating the building as it was, but also the cost of the removal of debris of the existing building, and the fees of architects and surveyors engaged in the rebuilding. It should be borne in mind that the removal of debris can prove very expensive, especially if demolition has to be undertaken as well.

Rebuilding costs

In most cases, the cost of rebuilding will be less than the market value. Where, however, the market value is likely to be lower than the cost of rebuilding, it will still be necessary to insure for the cost of rebuilding if one would want to rebuild, rather than sell the property in a damaged state.

Complications can arise, particularly in the case of old property. For instance, it is likely that rebuilding after serious damage would not be carried out in the original style. Rebuilding in a different style might be appreciably cheaper than reinstating the building exactly as it was. In that case, a value for insurance could be agreed with the insurers after they have been given the full facts.

In practice it is usual for improvements to be made on rebuilding. The cost of that is unlikely to be met by the insurers, because the practical effect would be a

profit from one's own misfortune. In fact, if, at the time of the damage, the building was not in a good state of repair, the insurers may make a deduction from the claim, making allowance for depreciation and wear and tear.

Because of the difficulty in arriving at the "right" value it may prove necessary to call in a professional valuer. If so, his fee is money well spent, ensuring that full recovery will be possible if it is necessary to claim on the insurance. But remember: a figure that may be quite adequate now, could prove distinctly inadequate in a year or two. In practice, it may prove necessary for insured values to be increased each time a policy is renewed.

Similarly, the sum insured under any "business interruption" policy should be reviewed periodically. If business is expanding, the sum insured should, clearly, be increased at frequent intervals.

Cover for stock

Although the full cost of reinstatement (apart from improvements) is likely to be paid on a policy covering buildings, that is not necessarily true of any contents of those buildings. In the case of stock awaiting sale, probably some formula will be agreed with the insurers. In this case, the retailer will not be able to claim for the sale price of stock—the stock has not been sold, and so no gross profit was earned. In the main, the insurers will provide sufficient compensation for stock to be replaced, at current prices.

With contents other than stock—because of value depreciation—insurers may require a contribution towards the cost of replacement. Arriving at the amount of contribution in such cases is not altogether easy. As a guide, if a small claim is being settled, the first step may be to decide on the normal life of the item in question. If, say, the article could be expected to last 12 years before being replaced, and is damaged beyond repair after only four years, it may be contended that the owner has been deprived of two-thirds of its use, and thus be entitled to payment of two-thirds of the cost of a replacement.

Much the same principle may be applied to interior decorations. But in the case of fixtures and fittings which may remain in use more or less for ever, the insurers may base the claim on a new replacement, but make a small deduction for "betterment".

In some cases, it may be possible to arrange insurance on a reinstatement basis. In this event, payment is made by the insurers for the cost of replacement as if the property were new. Anything replaced in this way need not be identical to the damaged article. If, however, the new item is larger or more efficient than the old one, usually the policy holder is required to contribute in respect of the increase in size or value.

That is a step in the right direction. Many insurers have gained the reputation of being "cheese paring". There is really no reason why insurers should not agree in advance what will be paid in the event of a loss.

LETTERS

Pharmacy's future

I have read with considerable interest the article under the heading "Prospects in the practice of pharmacy" in your issue of December 18/25.

It is quite obvious that Mr H. B. Coulson has done considerable research and has studied the subject in considerable depth and has come up with very interesting figures. However, to my mind, he has brushed aside the kernel of the whole matter as if it did not exist—the kernel being that a pharmacist cannot make a living from his calling and must depend on ancillary goods to make his shop, as Mr Coulson says, a viable proposition. It may be presumed he read this paper to a group of pharmacists and it would be very interesting indeed to get the reaction, if, instead of to pharmacists, he read this paper to a professional group such as solicitors, doctors, dentists or lawyers, and if he were to address them in similar manner, suggesting, say, to the solicitor that he should go into the trade of antique dealing. He might even suggest that the usual fee of say £100 or £150 charged for transferring a house would be done much cheaper because of his new training as a competent business man.

I am glad he quotes Mr Justice Buckley's judgment as it shows that somebody does consider a pharmacist has a part to play in the life of a community.

My second aspect concerns his projection of the pharmacist's part in the future. He apparently sees no future for the one man pharmacy as he must be keen and competent business man. Surely Mr Coulson is not suggesting that a professional man holding a BSc degree, just because he is a pharmacist, must also train to be this competent business man. If this is so, I can recommend much better businesses for making money and there will be no necessity at all to hold a BSc degree. Just to give him an example, there was a robbery in a supermarket here in Dublin last week when the manager was held up at gunpoint and the raiders took £15,000—apparently the day's takings. If it is business Mr Coulson is recommending, supermarkets seem to be a little better than pharmacy.

If I were asked to project into the future, what I would hope to see would be a pharmacist taking his rightful place alongside the other professions as a team in the health services of the community. As a professional man, he too is entitled to fees and the right to live, but as far as I can see the only person who refuses him this right is the pharmacist himself, or perhaps I should say, his organisations.

Here, in the Republic of Ireland, we have just finalised an agreement with our Government by which pharmacists will be paid a fee for services while drugs will be

supplied free by the Government to a section of the population. We have also formed a Union to look after the interests of all pharmacists, no matter in which branch of pharmacy they practise. These steps seem to me to be more in line with the title "Prospects in the practice of pharmacy."

Thomas R. Miller
Dublin 2

NP labelling

The vexed question of NP labelling has now been settled—at 14 "professional seconds". The chairman of the Central NHS (Chemist Contractors) Committee not surprisingly has gone to some trouble to avoid quantifying the award in terms of new pence per prescription, being at pains to explain that "the exact effect on the balance sheet had still to be worked out".

What was *not* pointed out is that the reason why the figure is unobtainable is, in part, that you are *not* going to be paid for the scripts you are already marking NP. Oh no! The Minister is going to determine the proportion of scripts that will need extra attention as a certain number are already dispensed with NP shown. The other reason for Mr David's reticence, of course, is that he knows full well that the figure (something of the order of £0.15 one might expect) would be like a red rag to 10,000 pharmaceutical bulls—and he's dead right.

There are, however, two aspects of the NP fiasco, where the negotiators deserve a degree of sympathy. One is that they negotiated it under a contract whereby we start off on a hiding to nothing—whatever we get we pay ourselves, sooner or later, through the notorious "balance sheet" adjustment. Secondly, and most important at this particular juncture, is that the Council of the Pharmaceutical Society had already "sold us down the river" by agreeing (as non contractors!) that the principle should be effected as soon as the necessary negotiations could be completed.

Now, gentlemen, watch out! The Society's Council is at it again. This time it is receipts for prescription charges. All that is suggested at present, says the Central Committee in its most soothing voice, is a "feasibility study"—and they are "favourably inclined" to that. As with the NP fiasco, they ask the views of local pharmaceutical committees.

No, Mr David, the LPCs have given up buying pigs in pokes. Having agreed NP "in principle" (somewhat marginally to say the least), an utterly unsatisfactory settlement was foisted upon them. It will be a long time before LPCs agree another "extra facet" to their contract without first knowing what the scale of remuneration will be—and that it will in fact be extra and *not* balance sheet deductible or "idle time" discountable.

Perhaps such a disinclination to do anything but hold tenaciously to what little ground we have might serve to encourage the Minister to consider a more equitable contract.

R. G. Worby, Secretary
NE London Pharmaceutical Committee

Fostering false impressions

This is the time of year when chief pharmacists are considering applications from final-year students who are looking for pre-registration posts which can be taken up in the coming autumn.

Nine out of every 10 applicants are likely to be women. This is simply a reflection of the fact that the undergraduate population of schools of pharmacy is now largely female; and, because the proportion of men who opt to read for a degree in pharmacy seems to be declining fairly rapidly, it would be unrealistic to assume that the trend will be likely to change in the foreseeable future.

Pharmacy is fast becoming a female preserve and the time will inevitably come when women outnumber men on the Register of Pharmaceutical Chemists.

A few of the applicants for pre-registration posts will be selected for interview and at that stage it is usual to inquire whether they have made a firm decision about the branch of pharmacy they would like to take up, and then to ask those who claim to have chosen the hospital service for their reasons for doing so.

Using knowledge

Almost without exception they will say that the hospital environment will give them an opportunity to make use of the knowledge of pharmacology acquired during their academic course, and consequently to play a much more active role in the treatment of patients. If pressed to say how they envisage making use of this knowledge, it soon becomes evident that a great many of them are under the impression that hospital pharmacists practise something which is almost indistinguishable from clinical medicine and their faces register obvious disappointment when that myth is exploded.

After conducting a series of these interviews it becomes difficult to avoid the impression that a high proportion of students reading for a degree in pharmacy tend to look down on the kind of pharmacy by which at least four-fifths of the pharmacists on the Register earn their living, and this inevitably raises the question of why they originally decided on pharmacy rather than some other career. One can surely assume that by the age of 18, when a choice must be made, most young people will have a fairly shrewd idea of the work of a pharmacist as the result of what they see taking place in their local community pharmacy.

They know, for instance, that when the white-coated gentleman disappears through the door marked "Dispensary" at the back of the pharmacy he is more likely to be going to dispense Mrs Jones's sleeping tablets than to inspect his battery of fractionating columns in which he hopes to synthesise the latest wonder drug. It is

HOSPITAL PHARMACY FORUM

with that knowledge that the decision to read for a degree in pharmacy is made and there can now be no reason for an undergraduate to complain that he made his choice in ignorance of what goes on in the average pharmacy.

There is, of course, always the possibility that pharmacy was a second choice of a student who would have preferred to read medicine if he had reached the required educational standard at "A" level. In theory, the educational standards required for admission to degree courses in both professions are identical, but because competition for entry into medical schools is infinitely greater than that for most schools of pharmacy, a number of the pharmacists admitted to the Register during the past five years may well be frustrated doctors.

Why is it, then, that so many students who choose to read for a degree in pharmacy, knowing full well that much of the average pharmacist's time is devoted to dispensing prescriptions and selling drugs, should come to despise these particular activities during his academic course and to demand a more active role in the treatment of patients?

Out of touch?

One cannot help but feel that the change in outlook is at least in some measure due to the fact that schools of pharmacy are almost completely insulated from the day-to-day practice of the profession they purport to teach. In medical schools, at least half the teaching staff are usually active medical practitioners with a continuing responsibility for the care of patients and this goes a long way to ensure that students of medicine keep their feet firmly on the ground and are so less apt to indulge in flights of fancy about what the practice of medicine involves.

They learn precisely what constitutes medical practice from first-hand observation, and by the time they graduate they should have no illusions about their place in the scheme of things. In schools of pharmacy the situation is completely

different. Most of the teaching staff have never practised their profession seriously since they graduated and in consequence they can have no first-hand knowledge of what constitutes pharmaceutical practice. Furthermore, most schools of pharmacy are part of universities or polytechnics in which there are no medical schools, and, in consequence, no opportunities to forge real links between the professions or for discussions of common problems.

Four out of five pharmacists have to work in more or less close association with doctors, even if it is only a question of dispensing their prescriptions. Those who choose to make a career in the hospital service are likely to be even closer to their medical colleagues, and it is therefore all the more depressing to find that so many new entrants have had no opportunities during their academic course to engage in serious discussions about the respective spheres of influence of doctors and pharmacists.

Some of them still seem to cling to the belief that the day will soon come when the doctor presents the pharmacist with a diagnosis rather than a prescription and leaves him to decide and supply the patient with the appropriate remedy.

When he has been on the Register for five years the new recruit will recognise this for the arrant nonsense that it is, and it is unfortunate that the idea was not scotched completely during his academic training. He would then be in a position to apply himself to very real problems which beset the profession rather than sit back hopefully and wait for the millenium to dawn.

NI Committee reports on trends in 1971

The number of pharmacists providing pharmaceutical services in Northern Ireland decreased by eight, to 589, during the year ended September 30, according to the annual report of the Local Pharmaceutical Committee. The total of prescription forms dispensed during the 12 months increased by 245,652—3.72 per cent—over the previous year.

During the period 96 tests of drugs and appliances were carried out. In 92 cases the results were satisfactory; one case where the result was considered to be unsatisfactory was referred to the Services Committee for investigation, and in three cases where there was a small discrepancy in dispensing, the chemists were warned.

Two complaints against two chemists were investigated by the Services Committee. In one, which arose from a drug test carried out in the previous year, the chemist was warned to exercise greater care and the cost of the prescription was withheld.

In the second case, where a chemist was found to have dispensed prescriptions under the health service without valid prescription forms having been presented to him, the chemist was warned and no payment was made to him for the items supplied.

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MARKET NEWS

Buyers rely on minimum stocks

London, December 29: The revaluation of the dollar with the consequential changes in other currencies allied to the holiday period has damped down business activity in most markets.

London dealers in essential oils initially lowered some of their prices marginally but these were absorbed whenever there was buying interest. Buyers generally continued to maintain minimum stocks.

Brazilian shippers appear to have withdrawn from the market until exchange rates are more clearly defined. Increased quotations from origin for Chinese menthol and peppermint oil were a feature, the shippers apparently following the continued firmness of Brazilian material. Easier quotations were available for Cape aloes, benzoin and dandelion root. The India-Pakistan cease fire was reflected in the downward movement of celery seed quotations; some were around £100 lower.

Pharmaceutical chemicals

Ammonium bicarbonate: £55 metric ton delivered; carbonate lump and powder £88-20.
Amylobarbitone: 5-kg £3-59 kg; sodium £4-15.
Ascorbic acid: £2-36 kg; 5-kg £2-33 kg; sodium ascorbate plus £0-23; coated plus £0-10.
Aspirin: 10-metric ton lots £525 ton; 5-ton £530; 1-ton £540.
Atropine: (500-kg lots per kg) alkaloid and methonitrate £65-20; methylbromide £64-20; sulphate £52-90.
Barbitone: 50-kg lots £2-60 kg; sodium £2-60.
Bemegride: BPC £16 kg.
Benzamine lactate: 500-kg lots, £51-15 kg.
Benzocaine: 50-kg lots £1-48 kg.
Benzoic acid: One-metric ton lots £30-42 kg.
Boric acid: BP grade per metric ton; granular £99; crystals £140; powder £110; extra-fine powder £114 in paper bags, carriage paid. Technical is £20 per 1,000 kg less than BP grades.
Brucine: sulphate £20 kg.
Calcium carbonate: BP precipitated £49 per 10,000 kg.
Cantharadin: £75 per 100 g.
Cinchocaine hydrochloride: £42-50 kg.
Citric acid: BP granular hydrous per metric ton 50-kg lots, £337; 250-kg £325; 1,000-kg £313. Anhydrous £358, £346, £334 respectively. Premium for powder £10.
Dimidium bromide: 5-g lots £3-20 g.
Dextromethorphan: Hydrobromide £98-53 kg.
Gallic acid: 1,000-kg lots £1-62 kg.
Iodine: Chilean crude £2-08½ per kg; resublimed £2-87 in 50-kilo lots.
Isoprenaline sulphate: 5-kg £16-50 kg.
Lactic acid: £570 metric ton for 50-kg lots.
Magnesium carbonate: Heavy £192, light £175 per metric ton.
Magnesium hydroxide: £541-66½ metric ton.
Magnesium oxide: BP (per metric ton); light £541-66½; heavy £890.
Magnesium peroxide: (15 per cent) £21-93½ cwt.
Magnesium sulphate: BP from £42 metric ton exsiccated £75-£80 ton, ex works.
Magnesium trisilicate: £441 metric ton.
Mercury salts: Per kg in 50-kg lots: ammoniated powder £4-70; oxides—yellow £5-45 and red £5-90; perchloride £4; subchloride £5-10, iodide £5-15 kg for 25-kg.
Methyl salicylate: Per metric ton in 5-ton lots £425; 1-ton £430, 500-kg £435.
Narcotine: Alkaloid and hydrochloride in 25-kg lots £15 kg.
Neomycin sulphate: BP 5-g £27-50 g.
Oleic acid: BP is £206-70 per metric ton delivered.
Oxalic acid: 20-ton lots about £170 metric ton.
Paracetamol: 1-metric ton lots £1-17 kg; 5-ton £1-14 kg. For direct compression £1-27 and £1-24 kg respectively.

Paraffins: (minimum 1-ton lots) liquid-BP £0-552 gall; light BPC 1963 £0-466; technical white oil WA23 £0-422; WA21 £0-477, Jelly-soft white BP £95 ton; yellow BP £85.
Penicillin: Sterile sodium; potassium or procaine £12-92 per 1,000 Mu for 5,000—25,000-Mu lots.
Physostigmine: 100-g lots salicylate £690 kg; sulphate £880.
Piperazine: Under 50 kg; adipate £0-963 kg; citrate £0-92½; hexahydrate £0-663; phosphate £0-02½.
Pyrogalllic acid: Pure 500-kg lots £4-73 kg.
Quinidine: Alkaloid (5-kg lots) £42-90; sulphate (50-kg) £39.
Quinine: (Per kg in 85-kg lots) Alkaloid £25-89; bisulphate £19-85; dihydrochloride £25-38; hydrochloride £24-80; sulphate £21-34; hydrobromide (15-kg) £25-70.
Salicylic acid: per metric ton 5-ton lots £405; 1-ton £425; 250-kg £470.
Streptomycin: Sterile base or sulphate £15 kg for 25-kg lots.
Strychnine: (kg) alkaloid £12-25; sulphate and hydrochloride £10-50.
Sulphacetamide: Sodium BP £2-98 kg.
Sulphadiazine: 50-kg lots £3-47 kg.
Sulphadimidine: 250-kg lots £2-95 kg; sodium £3-05.
Sulphaguanidine: BPC in 250-kg lots £2-13 kg.
Sulphamerazine: In 50-kg lots £3-12½ per kg.
Sulphamethizole: BP 50-kg lots £3-47 kg.
Sulphanilamide: 50-kg lots £1-03 kg.
Sulphaquinoxaline: B Vet C in 50-kg lots, acid £4-07½ kg; sodium £4-50.
Sulphathiazole: 100-kg £2-025 per kg; 50-kg £2-07½.
Tannic acid: 500-kg fluffy £1-35 kg; powder £1-33.
Tartaric acid: (Per metric ton) 50-kg lots £422; 250-kg £417; £408 ton.
Theophylline: (50-kg) BP anhydrous, hydrate and ethylenediamine (aminophylline) £2-23 kg.
Thymol: In 1-ton lots £2 per kg.
Vitamin A: Oily 1 m iu per g £6-68 kg; 5 kg £6-58 kg; dried acetate 325,000 iu per g £3-48 kg; 500,000 iu, £4-90.
Vitamin D: Powder for tableting 850,000 iu per g, £17-81 kg; 5-kg £17-75 kg.
Vitamin E: (per kg) £9-25; 5 kg lots £9-15; 25 per cent dry powder £4-29 and £4-69 respectively.

Crude drugs

Cassia: Lignea, whole £640 metric ton spot.
Chillies: Zanzibar £565 ton spot; £495, cif. (resellers).
Gentian: Root £490 per metric ton spot; £470, cif.
Ipecacuanha: (Per lb) Matto Grosso £2-80 spot; £2-70, cif. Costa Rican £2-40 spot; £2-37, cif.
Kola nuts: West African halves £78 metric ton spot; shipment £70, cif.
Pepper: (ton) Sarawak black £365, cif; white £520, cif.
Seeds: (ton) Anise: China star £175, spot; shipment £125, cif. Caraway: Dutch ex wharf £390. Celery: Indian £400 spot, £325 cif. Coriander: Moroccan £75, cif. Cumin: Indian £225, cif. Dill: Indian £116, cif. Fennel: Indian £135, cif. Chinese £115, cif. Fenugreek: Moroccan for shipment £62-50, cif. Mustard: £60-£120 spot.

Essential oils

Almond: £490 ton, duty paid.
Amber: Rectified spot £0-33 kg.
Anise: Chinese £1-49 kg spot; £1-32 cif.
Bay: Shipment £6-27 kg, cif.
Bergamot: £9-35-£11-55 kg as to grade.
Birch tar: Rectified £2-35 kg.
Bois de rose: Brazilian £1-75 kg spot; £1-65, cif.
Citronella: Ceylon £0-95 kg spot; £0-87½, cif; Chinese £1-10 spot; £0-95, cif.
Clove: Madagascar leaf £1-20 kg in bond; £1-08, cif. English distilled bud £18.
Dill: £5-75 kg spot.
Eucalyptus: Chinese 80-85 per cent £0-62½ kg in bond £0-59, cif.
Fennel: Spanish sweet £2-09 kg.
Lemongrass: £2-60 spot; £1-85 kg, cif.
Peppermint: (Per kg) Arvensis Chinese £2-20 spot; £2-10, cif; Brazilian £2 spot; Jan-Feb £1-80; April-May £1-65, cif. American piperata from £3-85.
Petitgrain: £3-10 kg spot; £3, cif.
Pine: (kg) Abietis £3-75, pumilionis £6; sylvestris £1-62.
Rosemary: Spanish £1-50 kg.
Sage: Spanish £1-85 kg spot.
Sandalwood: Mysore spot nominal, East Indian for shipment £13-40, cif.
Spearmint: American £5 kg, cif; Chinese spot £3-40 kg; shipment £3-30 cif.

BUSINESS Q & A

I have a small company manufacturing a pharmaceutical product. Some interest has been expressed by a foreign merchanting house and I may build up an export business. Should I set up another company abroad to do this?

A great deal depends on the country concerned and the rate of foreign tax. Most countries, which have double tax treaties with the UK, tax the profits of permanent establishments trading within their borders and a double tax credit is obtained here. Thus a foreign company would be so liable. If, however, you merely export to a foreign purchaser your company will be liable to UK tax on the profits since this will merely be an extension of the existing trade. No foreign tax would then be payable.

More than a year ago you answered an inquiry about capital gains on shares where one of your readers had bought some more shares after his first purchase had fallen in value in order to average his cost against an eventual sale. You said then that if the shares were subsequently sold the most recent purchase, if within the last twelve months, would be taxed under short-term gains tax. Is this still the case?

It is not the case in respect of current sales, since such short-term gains tax was abolished in the Finance Act 1971. Now all such gains are subject to the capital gains tax whenever the shares were purchased.

COMING EVENTS

Tuesday, January 4

Huddersfield Branch, Pharmaceutical Society, Pharmacy Department, Royal Infirmary, Lindley, Huddersfield, at 8 pm. Speaker: Mr B. Dawson (group chief pharmacist, Huddersfield Royal Infirmary).

Nottingham Branch, Pharmaceutical Society, Boots Research Department, Pennyfoot Street, Nottingham, at 8 pm. "Ileostomy" (Talk and display of equipment).

Wednesday, January 5

South-West Metropolitan Branch, Pharmaceutical Society, Cornet of Horse hotel, Lavender Gardens, London SW11, at 7 pm. New Year dinner and party.

Thames Valley Pharmacists' Association, Winthrop House, Surbiton, at 8 pm. Mr Montague Webb on "Painting for pleasure" (illustrated talk).

Thursday, January 6

Leeds Branch, Pharmaceutical Society, Golden Lion hotel, at 8 pm. Film show (Joint meeting with NPU).

Sunday, January 9

Intershop (Exhibition organised by the National Display Equipment Association), Empire Hall, Olympia, London W14 (10 am-6 pm daily until January 12).

Classified advertisements

Situations vacant



PORTSEA ISLAND CO-OPERATIVE CHEMISTS LTD. PHARMACY BRANCH MANAGER/ESS

We have an attractive and immediate vacancy at one of our branches in the Portsmouth district.

This position offers congenial employment under first-class conditions near an attractive south coast resort. Realistic inclusive salary rate.

Possibility of housing accommodation.

Permanent superannuated position.

Applications, in writing, with full details of age, experience, etc., to the Personnel Manager or the Superintendent Chemist, "Co-operative," 110 Fratton Road, Portsmouth, PO1 5DB.

GRAHAM TATFORD & CO. LTD. WHOLESALE CHEMISTS REQUIRE A PHARMACIST FOR DEPOT MANAGEMENT

As an independent private company, we are not in the "big league" of wholesale distributors but we do maintain the highest standards of business integrity and service from our depots at Portsmouth, Ryde I.O.W., and Farnham, Surrey.

We are looking for a pharmacist with drive and initiative preferably with some years of experience of wholesale distribution, who feels that he would rather be a "big cog in a small machine" than a "small cog in a big machine".

The successful applicant, after a period in which to familiarise himself with the company's personnel and policies, will be confirmed in the appointment as manager at one of our depots on the mainland with considerable freedom of action to tackle a challenging opportunity.

Please write in the first instance with details of your career to date to:—

D.P. Mulholland, M.P.S., Director,
Graham Tatford & Co. Ltd.,
24A Park Road,
Ryde, I.O.W.



Wanted

WANTED TO BUY

Patent Medicine Business with a turnover of £1,000 to £5,000 or more or selling 10,000 bottles per annum in a linked area (local product).

BULLEN LTD, 36 DALE ST,
LIVERPOOL L2 5SL.

WE PURCHASE surplus and redundant stocks of every description, especially packing material. Spot cash settlement. Reliance Trading Company, 23-25 Charles Lane, St. John's Wood, London, N.W.8. Tel.: JUNiper 0701. C 599

WANTED: Surplus cameras, enlargers, cine-cameras and projectors, photographic equipment of every description. Surplus and outdated film and paper, large or small quantities. Phone, write or call. Spears (Dept. CD), back Watling Street, Shudehill, Manchester, 4. Telephone: BLAckfriars 9432 (5 lines). Bankers, Midland Bank, Ltd. C 613

Are you good at figures?

A person is required to assist in the C&D Pricing Service.

We are looking for somebody who can cope with prices and purchase tax, who is accurate, and who has the ability to cope with inquirers on the telephone and maintain neat records.

The successful applicant is likely to have experience in a pharmacy, dispensary or the pharmaceutical industry and may have been employed in invoicing, stocktaking, or stockkeeping.

If you believe you can help in compiling the C&D pricing publications write to:

Mrs P. Payne,
Personnel Manageress,
Benn Brothers Limited,
154 Fleet Street,
LONDON, EC4A 2DL.

Business opportunities

NEW PRODUCT

A French company with a British patent covering the active constituent of a product for the treatment of respiratory ailments seeks a United Kingdom company interested in negotiating manufacturing and marketing arrangements in United Kingdom.

We have been asked to initiate discussions with interested manufacturers who should write in the first instance to:

The Managing Director,
Henderson Group One,
1 Roberts Mews,
Lowndes Place,
London, SW1.

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NO CARRIAGE CHARGES

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Please address Box No.
replies to:

Box No.
CHEMIST & DRUGGIST,
Bouverie House,
154 Fleet Street,
LONDON, EC4A 2DL.

Hospital appointments

Dewsbury, Batley and Mirfield Hospital
Management Committee

SENIOR PHARMACIST

This is a Group appointment with initial duties in the new Maternity Unit at Staincliffe General Hospital (120 beds, 20 Special Care Baby beds) due to open in 1972 as Phase I of a new District General Hospital.

Salary:—£1,563 rising to £1,944 p.a.

Applications, giving details of experience and the names and addresses of two referees, to the Group Secretary, Hospital Management Committee No. 11, 20, Oxford Road, Dewsbury, Yorkshire.

BOOTH HALL AND MONSALL
HOSPITAL MANAGEMENT
COMMITTEE
MONSALL HOSPITAL
CHIEF PHARMACIST
(Category II)

Applications are invited for post of Chief Pharmacist at the above hospital. The hospital is rapidly expanding with the recent opening of new units (Dermatology, Orthopaedics). The successful applicant will be able to assist in the setting up of a group pharmaceutical service and will deputise for the Group Pharmacist in his absence. Whitley Council conditions of service. Applications stating age, qualifications and experience together with the names and addresses of two referees to the Group Secretary, Booth Hall Hospital, Charlestown Road, Manchester M9 2AA. (Ref. 10040.)

PLYMOUTH GENERAL
HOSPITAL
Greenbank Section

Basic Grade Pharmacist, full-time, required for Central Pharmaceutical Department. Salary on scale £1,431-£1,797 p.a. Apply immediately, in writing, giving experience and the names and addresses of two referees, to the Hospital Secretary, North Friary House, Greenbank Terrace, Plymouth PL4 8QQ, Devon.

HAMMERSMITH HOSPITAL and the Royal Postgraduate Medical School, Du Cane Road, London W12. Pharmacy Technician grade I required for varied and stimulating work in all sections of Teaching Hospital pharmacy providing comprehensive service to the hospital, Royal Postgraduate Medical School and Research Units. Salary scale £882-£1,140. Applications to Chief Pharmacist.

UNIVERSITY OF BRADFORD
POSTGRADUATE SCHOOL
OF STUDIES IN
PHARMACY

Short Post Experience Course
(Saturday, 25 March, to Monday
27 March, 1972) on

"PHYSICAL FACTORS AFFECTING FORMULATION AND DRUG ABSORPTION"

The course is intended primarily for hospital pharmacists and colleagues in the pharmaceutical industry. Further details and application form available from: The Registrar, University of Bradford, Yorkshire BD7 1DP.

HAMMERSMITH HOSPITAL AND
THE ROYAL POSTGRADUATE
MEDICAL SCHOOL

Du Cane Road, London, W.12.

Senior Pharmacist required at above general postgraduate teaching hospital (category V). Rotation of duties, or mainly full-time Sterile Products Laboratory if preferred. Post offers excellent experience; very wide range specialist and other work including active involvement in research projects of Hospital, School and Research Units and in Quality Control. Developments taking place to improve ward stocks service and introduce ward pharmacy. Very pleasant working conditions. Salary scale £1,653-£2,034 per annum, including London Allowance, plus Higher Qualifications Allowance (where applicable). Accommodation available for single person (female).

Applications stating age, experience and naming two referees, to Chief Pharmacist.

HAMMERSMITH HOSPITAL AND
THE ROYAL POSTGRADUATE
MEDICAL SCHOOL

Du Cane Road, London, W.12.

Pharmacist required for newly created post in large, general postgraduate teaching hospital (Category V).

Post offers excellent experience. Department actively involved in research projects of Hospital, School and Research Units. Developments taking place to improve ward stocks service and to introduce ward pharmacy. Very pleasant working conditions. Salary scale £1,431-£1,797 plus Higher Qualifications Allowance (where applicable) and London Allowance £90. Accommodation available for single person (female).

Applications stating age, experience and naming two referees to Chief Pharmacist.

Agents

We are looking for a General Agency to cover the territory of the Federal Republic of Germany comprising the commodities as mentioned below:

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Rubber gloves for household
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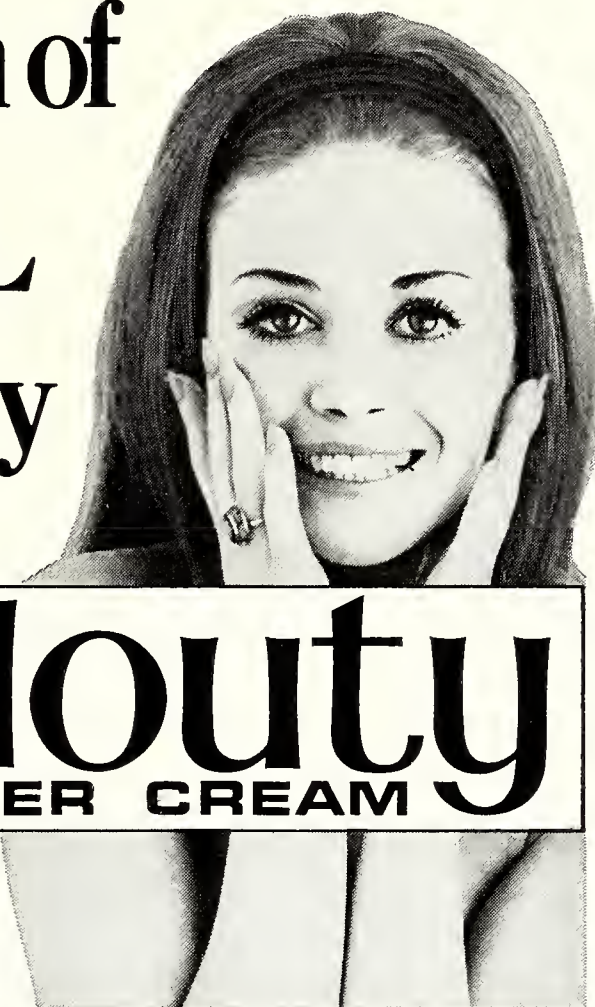
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The Triangle Trust 1949 Fund is an independent charitable trust administered by a Board of Trustees. Its primary aim is the relief of hardship or distress in the case of people and their dependents employed, or formerly employed in the pharmaceutical industry in Great Britain and the British Commonwealth. Such relief may include assistance with the educational expenses of children.

The Trustees are also prepared to consider applications for financial assistance, beyond the scope of an employer's responsibilities, with education or training in general or special subjects, including music and the arts.

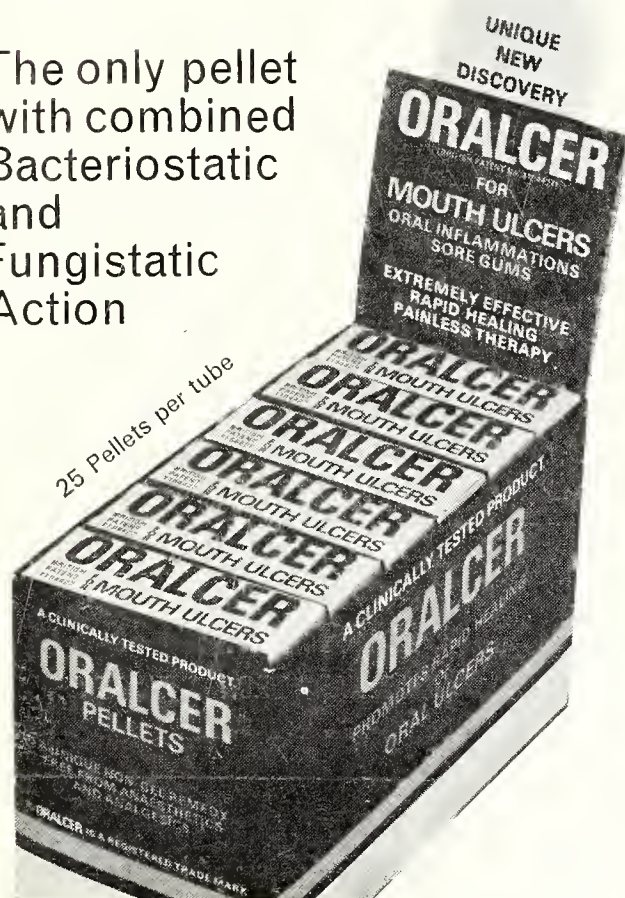
For additional information, or to apply for assistance, write to:

The Secretary, Dept CD
The Triangle Trust 1949 Fund
Clarges House, 6-12, Clarges Street
London W1Y 8DH

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